REPORT NO. 2009-207
MAY 2009

PUTNAM COUNTY DISTRICT SCHOOL BOARD

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
and

Student Transportation

For the Fiscal Year Ended

June 30, 2008

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Putnam County District School Board members and the Superintendent of Schools who served during the 2007-08 fiscal year are listed below:

	District No.
John D. Milton	*1*
Thomas D. Townsend	*2*
Lisa Parsons	*3*
C.L. Overturf, Jr.	*4*
Joann Barber	*5*

Mr. David Buckles, Superintendent

The examination team leader was Jennifer Taylor, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

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

Putnam County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation

TABLE OF CONTENTS

For the Fiscal Year Ended June 30, 2008

	PAGE NO.
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report	1
Schedule A – Populations, Samples, and Test Results	4
Schedule B – Effect of Audit Adjustments on Weighted FTE	6
Schedule C – Audit Adjustments by School	7
Schedule D – Findings and Audit Adjustments	10
Schedule E – Recommendations and Regulatory Citations	27
Notes to Schedules	30
STUDENT TRANSPORTATION	
Independent Auditor's Report	34
Schedule F – Populations, Samples, and Test Results	37
Schedule G – Findings and Audit Adjustments	38
Schedule H – Recommendations and Regulatory Citations	43
Notes to Schedules	44
MANAGEMENT'S RESPONSE	
Exhibit A – Management's Response	46

Putnam County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2008

IEP – Individual Educational Plan

ESE – Exceptional Student Education

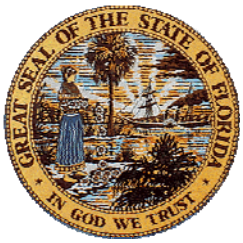
LEP – Limited English Proficient

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



AUDITOR GENERAL
STATE OF FLORIDA

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AUDITOR GENERAL

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

We have examined management's assertion, included in its representation letter dated August 11, 2008, that the Putnam County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following instances of material noncompliance:

- Twenty-six of the 97 teachers in our sample did not meet 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 in-service training points in ESOL strategies. (See SCHEDULE D, finding Nos. 1, 13, 15, 20, 21, 26, 27, 28, 29, 30, 34, 35, 36, 37, 43, 44, 50, and 53.)
- One hundred-sixteen of the 213 students in our ESOL sample and 17 of the 63 students in our sample for Career Education 9-12 (OJT) had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D, ESOL-finding Nos. 3, 4, 5, 6, 7, 8, 9, 10, 14, 16, 17, 18, 23, 24, 31, 32, 33, 39, 40, 46, and 52; and OJT-finding Nos. 12, 42, 47, 48, and 49.)

In our opinion, except for the material noncompliance mentioned above involving teachers, and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Putnam County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008.

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher compliance; and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[1], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
March 31, 2009

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

SCHEDULE A

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

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]	19	100.00%	5,888	100.00%	8,081.5600	100.00%
Sample Size[4]	11	57.89%	127	2.16%	110.4769	1.37%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	143.3893	-
2. Basic with ESE Services						
Population[3]	20	100.00%	1,852	100.00%	2,471.5800	100.00%
Sample Size[4]	12	60.00%	93	5.02%	82.6498	3.34%
Students w/Exceptions	-	-	(2)	(2.15%)	-	-
Net Audit Adjustments[5]	-	-	-	-	1.2248	-
3. ESOL						
Population[3]	18	100.00%	418	100.00%	406.4700	100.00%
Sample Size[4]	11	61.11%	213	50.96%	186.3675	45.85%
Students w/Exceptions	-	-	(116)	(54.46%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(126.6187)	-
4. ESE Support Levels 4 and 5						
Population[3]	13	100.00%	84	100.00%	73.8900	100.00%
Sample Size[4]	9	69.23%	55	65.48%	42.0684	56.93%
Students w/Exceptions	-	-	(9)	(16.36%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(2.0267)	-
5. Career Education 9-12						
Population[3]	3	100.00%	118	100.00%	372.9800	100.00%
Sample Size[4]	3	100.00%	63	53.39%	16.0219	4.30%
Students w/Exceptions	-	-	(17)	(26.98%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(19.2592)	-

All Programs						
Population[3]	20	100.00%	8,360	100.00%	11,406.4800	100.00%
Sample Size[4]	12	60.00%	551	6.59%	437.5845	3.84%
Students w/Exceptions	-	-	(144)	(26.13%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(3.2905)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	20	100.00%	255	100.00%
Sample Size[4]	12	60.00%	97	38.04%
Teachers w/Exceptions	-	-	(26)	(26.80%)

[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, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects 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, 2008. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)*

[4] *See NOTE B.*

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2008

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	95.9452	1.048	100.5506
102	Basic 4-8	21.4054	1.000	21.4054
103	Basic 9-12	26.0387	1.066	27.7573
111	Grades K-3 with ESE Services	.5000	1.048	.5240
112	Grades 4-8 with ESE Services	.5000	1.000	.5000
113	Grades 9-12 with ESE Services	.2248	1.066	.2396
130	ESOL	(126.6187)	1.200	(151.9424)
254	ESE Support Level 4	(2.0000)	3.625	(7.2500)
255	ESE Support Level 5	(.0267)	5.062	(.1352)
300	Career Education 9-12	(19.2592)	1.119	(21.5510)
Total		(3.2905)		(29.9017)

[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

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

		Audit Adjustments[1]			
No.	**Program**	**#0091**	**#0101**	**#0112**	**Balance Forward**
101	Basic K-3	5.0000	.9700	.....	5.9700
102	Basic 4-8	.7617	.....	.....	.7617
103	Basic 9-12	.....	.....	23.3033	23.3033
111	Grades K-3 with ESE Services	(.5000)	.....	.....	(.5000)
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(5.2617)	(.9700)	(7.2795)	(13.5112)
254	ESE Support Level 4	.....	.....	(.5000)	(.5000)
255	ESE Support Level 5	.....	.....	.5000	.5000
300	Career Education 9-12	.....	.....	(16.5568)	(16.5568)
Total		.0000	.0000	(.5330)	(.5330)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0121	#0201	#0231	#0251	Balance Forward
101	5.9700	.9868	4.5000	.....	80.5184	91.9752
102	.7617	.....	1.0000	16.8023	.....	18.5640
103	23.3033	.....	.....	.....	.....	23.3033
111	(.5000)	.....	1.0000	.....	.....	.5000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(13.5112)	(.9868)	(5.5000)	(16.7223)	(80.5184)	(117.2387)
254	(.5000)	.....	(1.0000)	.....	.....	(1.5000)
255	.5000	.....	.....	(.5000)	.....	.0000
300	(16.5568)	.....	.....	.....	.....	(16.5568)
Total	(.5330)	.0000	.0000	(.4200)	.0000	(.9530)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0261	#0301	#0321	#0341	Total
101	91.9752	.....	.....	.....	3.9700	95.9452
102	18.5640	1.8514	.....	.....	.9900	21.4054
103	23.3033	.0834	2.6520	.....	.....	26.0387
111	.5000	.....	.....	.....	.....	.5000
112	.0000	.....	.....	.5000	.....	.5000
113	.0000	.2248	.....	.....	.....	.2248
130	(117.2387)	(1.9348)	(2.4852)	.....	(4.9600)	(126.6187)
254	(1.5000)	.....	.....	(.5000)	.....	(2.0000)
255	.0000	.0233	(.0500)	.....	.....	(.0267)
300	(16.5568)	(.6744)	(2.0280)	.....	.....	(19.2592)
Total	(.9530)	(.4263)	(1.9112)	.0000	.0000	(3.2905)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers, and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Putnam 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, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 27.

Findings	Net Audit Adjustments (Unweighted FTE)
Our examination included the July and October 2007 surveys and the February and June 2008 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2007 survey or the February 2008 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
Mellon Elementary School (#0091)	
1. [Ref. 9170/71] Two teachers were approved by the School Board to teach LEP students out-of-field; however, the letters used to notify the parents of the LEP students concerned did not include the teachers' names or state that the teachers were teaching out-of-field. We made no audit adjustments for this finding because the students involved have been adjusted for noncompliance disclosed in other findings.	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Mellon Elementary School (#0091) (Continued)		
2. [Ref. 9101] The file for one student in the October survey did not contain a valid IEP. An IEP was written on September 13, 2006 (which expired before the survey) and the subsequent IEP was written on October 23, 2007 (after the survey). We made the following audit adjustment:		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
3. [Ref. 9102] The files for three LEP students did not contain documentation of the English language assessments or LEP Committee meetings necessary to support the students' continued ESOL-placements for a fourth (two students) and sixth year (one student). We also noted that the students' *LEP Student Plans* were not dated, and we could not otherwise determine if they had been reviewed and updated on a timely basis. We made the following audit adjustment:		
101 Basic K-3	2.0000	
102 Basic 4-8	.7617	
130 ESOL	(2.7617)	.0000
4. [Ref. 9103] One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
5. [Ref. 9104] One LEP student was reported incorrectly in Basic education in the October survey. The student's file documented her placement into ESOL prior to that survey. We made the following audit adjustment:		
102 Basic 4-8	(.5000)	
130 ESOL	.5000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Mellon Elementary School (#0091) (Continued)		
6. [Ref. 9105] The files for two LEP students did not contain evidence that the students' parents were notified of the students' ESOL-placements. We made the following audit adjustment:		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
7. [Ref. 9106] The *LEP Student Plan* for one student in the October survey was not reviewed and updated until November 29, 2007, and parental notification did not occur until December 7, 2007; consequently, the student's ESOL-reporting in October was not adequately supported. We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000
Kelley Smith Elementary School (#0101)		
8. [Ref. 10101] We noted the following exceptions involving one LEP student who had been initially placed in ESOL on September 11, 2006: the student's parents were not notified of the student's ESOL-placement; an assessment of the student's English language proficiency was not conducted until February 15, 2008; and the student's *LEP Student Plan* was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	.9700	
130 ESOL	(.9700)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Interlachen High School (#0112)		
9. [Ref. 11202] The files for six LEP students did not contain *LEP Student Plans* or evidence that the students' parents were notified of the student's ESOL-placements. We also noted that the files for three of these six students did not contain documentation of the English language assessments or LEP Committee recommendations necessary to support the students' ESOL-placements for a fourth (one student) or fifth year (two students). We made the following audit adjustment:		
103 Basic 9-12	4.5084	
130 ESOL	(4.5084)	.0000
10. [Ref. 11203] We noted the following exceptions involving four LEP students: the students' *LEP Student Plans* were not reviewed and updated for the 2007-08 school year and the students' files did not contain documentation of the English language assessments or LEP Committee recommendations necessary to support the students' continued ESOL-placements for a fourth year. We made the following audit adjustment:		
103 Basic 9-12	2.7711	
130 ESOL	(2.7711)	.0000
11. [Ref. 11204] One ESE student was not reported in accordance with his *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
12. [Ref. 11205] One Career Education (OJT) student did not work during survey week and the timecard for another OJT student was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.5330)	(.5330)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Interlachen High School (#0112) (Continued)		
13. [Ref. 11270/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field in Business Education and Diversified Career Technology, respectively. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 11270		
103 Basic 9-12	7.4906	
300 Career Education 9-12	(7.4906)	.0000
Ref. 11271		
103 Basic 9-12	8.5332	
300 Career Education 9-12	(8.5332)	.0000
		(.5330)
Melrose Elementary School (#0121)		
14. [Ref. 12101] One student was reported incorrectly in ESOL. The student was FES and an LEP Committee had not been convened to consider the student's case. We made the following audit adjustment:		
101 Basic K-3	.4884	
130 ESOL	(.4884)	.0000
15. [Ref. 12170] One teacher was not appropriately certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student concerned were not notified of the teacher's out-of-field status.		
101 Basic K-3	.4984	
130 ESOL	(.4984)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Interlachen Elementary School (#0201)		
16. [Ref. 20101] The parents of two LEP students were not notified of the students' ESOL-placements. We made the following audit adjustment:		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
17. [Ref. 20102] The file for one student did not contain documentation justifying the student's continued ESOL-placement for a fourth year, evidence of parental notification, or documentation of the student's English language assessments. We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
18. [Ref. 20103] One LEP student was reported incorrectly in ESOL. The student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
19. [Ref. 20104] One ESE student was not reported in accordance with his *Matrix of Services* form. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
20. [Ref. 20170] One teacher in the October survey was not appropriately certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until November 6, 2007, after that survey. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Interlachen Elementary School (#0201) (Continued)		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
21. [Ref. 20171] One teacher had earned only 120 of 180 in-service training points required in ESOL strategies pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
George C. Miller, Junior Intermediate School (#0231)		
22. [Ref. 23177] One non-certified teacher was hired as a long-term substitute for the school term covered by the February survey. Since there are no specific limitations placed on substitute teaching by law or rule, and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		
		.0000
23. [Ref. 23101] The files for five students in ESOL did not contain documentation justifying the students' continued ESOL-placements for a fourth, fifth, or sixth year. We also noted that four of the five students were classified FES prior to the 2007-08 school year, but did not have LEP Committees convened to consider their continued ESOL-placements. Additionally, the file for the fifth student did not contain documentation of the student's English language assessment for the 2007-08 school year. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
George C. Miller, Junior Intermediate School (#0231) (Continued)		
102 Basic 4-8	3.7454	
130 ESOL	(3.7454)	.0000
24. [Ref. 23102] Three students were reported incorrectly in ESOL. The students were beyond the maximum six year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	2.0600	
130 ESOL	(2.0600)	.0000
25. [Ref. 23103] One student was reported incorrectly for .5000 FTE in the Hospital and Homebound program. The homebound instructor's contact log documented only four hours of instruction (or .0800 FTE). We made the following audit adjustment:		
255 ESE Support Level 5	(.4200)	(.4200)
26. [Ref. 23170/71/73/78] Four teachers in the October survey were not properly certified and were not approved by the School Board to teach out-of-field until October 16 or 17, 2007, after that survey. We also noted that the parents of the students concerned were not appropriately notified of the teachers' out-of-field status. The notification letters stated only that the teachers were not Highly Qualified, and did not disclose that they were out-of-field. We made the following audit adjustments:		
Ref. 23170		
102 Basic 4-8	1.1879	
130 ESOL	(1.1879)	.0000
Ref. 23171		
102 Basic 4-8	.2116	
130 ESOL	(.2116)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
George C. Miller, Junior Intermediate School (#0231) (Continued)		
Ref. 23173		
102 Basic 4-8	1.4352	
130 ESOL	(1.4352)	.0000
Ref. 23178		
102 Basic 4-8	1.1068	
130 ESOL	(1.1068)	.0000

27. [Ref. 23172] One teacher was not properly certified and was not approved by the School Board to teach Elementary Education and LEP students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. Additionally, the teacher had earned none of the 60 in-service training points required in ESOL strategies pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.8504	
130 ESOL	(.8504)	.0000

28. [Ref. 23174] One teacher was not certified to teach during the 2007-08 school year. The teacher had applied for certification in Math, but the certificate was not issued due to a fingerprint hold. We made the following audit adjustment:

102 Basic 4-8	5.5300	
130 ESOL	(5.4500)	
255 ESE Support Level 5	(.0800)	.0000

29. [Ref. 23175] One teacher was not properly certified and was not approved by the School Board to teach Elementary Education and LEP students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
George C. Miller, Junior Intermediate School (#0231) (Continued)		
102 Basic 4-8	.1950	
130 ESOL	(.1950)	.0000

30. [Ref. 23176] One teacher was approved by the School Board to teach Elementary Education and LEP students out-of-field; however, the parents of the students concerned were not appropriately notified of the teacher's out-of-field status. The notification letter stated only that the teacher was not Highly Qualified, and did not disclose that the teacher was out-of-field. We made the following audit adjustment:

102 Basic 4-8	.4800	
130 ESOL	(.4800)	.0000
		(.4200)

Middleton-Burney Elementary School (#0251)

31. [Ref. 25101] The *LEP Student Plans* for 41 students in ESOL were not reviewed and updated on a timely basis (i.e., prior to survey). We also noted the following additional exceptions involving 8 of these 41 students:

a. The LEP Committees for five students, who had been classified as FES, recommended the students' ESOL-placements without considering at least two of the five ESOL-placement criteria specified by rule.
b. The parents of two students were not notified of the students' ESOL-placements until after survey.
c. The file for one student did not contain documentation justifying the student's continued ESOL-placement for a fourth year.

We made the following audit adjustment:

101 Basic K-3	23.5000	
130 ESOL	(23.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Middleton-Burney Elementary School (#0251) (Continued)		
32. [Ref. 25102] The files for 35 students in ESOL did not contain documentation that the students' parents had been notified of the students' ESOL placements. We also noted that: (a) the *LEP Student Plans* for 12 of the students were not reviewed and updated on a timely basis and prior to survey; and (b) the file for one of the students did not contain an *LEP Student Plan*. We made the following audit adjustment:		
101 Basic K-3	33.9000	
130 ESOL	(33.9000)	.0000
33. [Ref. 25103] The file for one student in ESOL was incomplete. The student was given a *Home Language Survey* (HLS) on January 7, 2008, and was eligible for ESOL-placement based on that HLS. However, the student's file did not contain an *LEP Student Plan* or documentation of the student's English language assessment and parental notification of ESOL-placement. We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
34. [Ref. 25170] One teacher in the October survey was not properly certified and was not approved by the School Board to teach LEP students out-of-field until November 6, 2007, after that survey. We also noted that the parents of the students concerned were not appropriately notified of the teacher's out-of-field status: the notification letter was not sent until October 17, 2007, after the October survey, and did not disclose the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	2.9934	
130 ESOL	(2.9934)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Middleton-Burney Elementary School (#0251) (Continued)		
35. [Ref. 25171] One teacher was approved by the School Board to teach Language Arts to LEP students out-of-field; however, the letter used to notify the parents of the students concerned did not disclose the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	5.5000	
130 ESOL	(5.5000)	.0000
36. [Ref. 25172] One teacher was not properly certified and was not approved by the School Board to teach Reading out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. Additionally, the teacher was approved by the School Board to teach Language Arts to LEP students out-of-field; however, the letter used to notify the parents of the students concerned did not disclose the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	1.1250	
130 ESOL	(1.1250)	.0000
37. [Ref. 25173/74] Two teachers were approved by the School Board to teach Language Arts to LEP students out-of-field; however, the letters used to notify the parents of the students concerned did not disclose the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 25173		
101 Basic K-3	8.0000	
130 ESOL	(8.0000)	.0000
Ref. 25174		
101 Basic K-3	5.0000	
130 ESOL	(5.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Crescent City Junior/Senior High School (#0261)		
38. [Ref. 26101] Part of the course schedule for one ESE student was reported incorrectly in program No. 300 (Career Education 9-12). The student was IDEA and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.2248	
300 Career Education 9-12	(.2248)	.0000
39. [Ref. 26102] One student was reported incorrectly in ESOL. The student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.8840	
130 ESOL	(.8840)	.0000
40. [Ref. 26103] One student was reported incorrectly in ESOL. The student was FES and an LEP Committee was not convened to consider the student's ESOL-placement. We made the following audit adjustment:		
102 Basic 4-8	.7172	
130 ESOL	(.7172)	.0000
41. [Ref. 26104] One student's reported FTE in the Hospital and Homebound program was understated. The student was reported for 110 minutes of instruction, but was provided 180 minutes according to the homebound instructor's log. We made the following audit adjustment:		
255 ESE Support Level 5	.0233	.0233

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Crescent City Junior/Senior High School (#0261) (Continued)		
42. [Ref. 26105] The timecards for two Career Education (OJT) students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4496)	(.4496)
43. [Ref. 26170/72] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field in Reading and MG General Science, respectively. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 26170		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 26172		
102 Basic 4-8	.2502	
130 ESOL	(.2502)	.0000
		(.4263)
Palatka High School (#0301)		
44. [Ref. 30170] One Primary Language Arts teacher taught a class that included one LEP student, but was not properly certified to teach LEP students, and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student concerned were not notified of the teacher's out-of-field status. Additionally, the teacher had earned none of the 120 in-service training points required in ESOL strategies pursuant to the teacher's in-service training timeline. We made no audit adjustments for this finding because the student involved has been adjusted for noncompliance disclosed in another finding.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Palatka High School (#0301) (Continued)		
45. [Ref. 30101] The reported FTE for four students in the Hospital and Homebound program was overstated. The students were reported for 3.5 hours of instructional time, but were authorized only for 3 hours (three students) or provided only 2.5 hours (one student). We made the following audit adjustment:		
255 ESE Support Level 5	(.0500)	(.0500)
46. [Ref. 30102] We noted the following exceptions involving three students in ESOL:		
a. The files for two students did not contain documentation justifying the students' continued ESOL-placements for a fourth and fifth year, respectively. We also noted that the students' English language assessments were missing and could not be located. Additionally, for one of the students, the LEP Committee did not consider at least two of the five ESOL-placement criteria and there was no evidence of parental notification.		
b. The file for one student did not contain evidence of parental notification.		
We made the following audit adjustment:		
103 Basic 9-12	2.4852	
130 ESOL	(2.4852)	.0000
47. [Ref. 30103] The timecards for seven Career Education (OJT) students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.9816)	(.9816)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Palatka High School (#0301) (Continued)		
48. [Ref. 30104] The timecards for four Career Education (OJT) students documented fewer hours worked than were reported: three showed zero hours worked and the fourth showed 13.5 hours (versus the 14.25 that were reported). We also noted that the timecard for the October survey for one of these students was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4954)	(.4954)
49. [Ref. 30105] The timecards for two Career Education (OJT) students were not signed by the students' employers. We also noted that the timecard for the October survey for one of these students documented fewer hours worked than were reported (two hours versus seven). We made the following audit adjustment:		
300 Career Education 9-12	(.3842)	(.3842)
50. [Ref. 30171] One teacher was not properly certified and was not approved by the School Board to teach Business Education out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.1668	
300 Career Education 9-12	(.1668)	.0000
		(1.9112)
Eleanor H. Miller School (#0321)		
51. [Ref. 32101] One ESE student was not reported in accordance with his *Matrix of Services* form. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Ochwilla Elementary School (#0341) (Continued)		
52. [Ref. 34101] The files for two students in ESOL did not contain evidence that the students' parents had been notified of the students' ESOL-placements. We made the following audit adjustment:		
101 Basic K-3	.9900	
102 Basic 4-8	.9900	
130 ESOL	(1.9800)	.0000
53. [Ref. 34170/71] Two teachers had earned none of the 120 in-service training points required in ESOL strategies pursuant to their in-service training timelines. We made the following audit adjustments:		
Ref. 34170		
101 Basic K-3	1.9800	
130 ESOL	(1.9800)	.0000
Ref. 34171		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
		(3.2905)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories and have appropriate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (2) timecards for students in OJT programs are properly completed and retained in readily accessible files, and support the students' reported work hours; (3) ESE students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (4) teachers are either properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; (5) out-of-field teachers earn required in-service training points in ESOL strategies on a timely basis; and (6) parents are appropriately notified when their children are assigned to out-of-field teachers.

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

Regulatory Citations

Reporting

Section 1011.60, F.S. .....Minimum Requirements of the Florida Education Finance Program
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 2007-2008

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 2007-2008
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

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

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

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

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

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

Career Education On-the-Job Attendance

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

Exceptional Education

Section 1003.57, F.S. .....Exceptional Students Instruction

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

Section 1011.62(1)(e), F.S. .....Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, F.A.C. .....Development of Individual Educational Plans for Students with Disabilities

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

Rule 6A-6.0312, F.A.C. .....Course Modifications for Exceptional Students

Rule 6A-6.0331, F.A.C. .....Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction

Rule 6A-6.0334, F.A.C. .....Temporary Assignment of Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. .....Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2007-2008

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Regulatory Citations (Continued)

Teacher Certification

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

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

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

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

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

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

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

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

The accompanying notes are an integral part of this schedule.

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

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

1. School District of Putnam County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Putnam County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Putnam County. For the fiscal year ended June 30, 2008, the District operated 20 schools, reported 11,406.48 unweighted FTE, and received approximately $41.8 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2007-2008 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

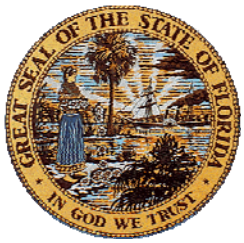
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Putnam County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
1. William D. Moseley Elementary School	NA
2. Mellon Elementary School	1 through 7
3. Kelley Smith Elementary School	8
4. Interlachen High School	9 through 13
5. Melrose Elementary School	14 and 15
6. Interlachen Elementary School	16 through 21
7. George C. Miller, Junior Intermediate School	22 through 30
8. Middleton-Burney Elementary School	31 through 37
9. Crescent City Junior/Senior High School	38 through 43
10. Palatka High School	44 through 50
11. Eleanor H. Miller School	51
12. Ochwilla Elementary School	52 and 53



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL
STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
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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
PUTNAM COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 11, 2008, that the Putnam 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, 2008. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Putnam 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, 2008.

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] The noncompliance mentioned above, while indicative of certain control deficiencies[1], is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

Pursuant to Section 11.45(4). Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
March 31, 2009

SCHEDULE F

Putnam County District School Board
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	274	100.00%	13,494	100.00%
Sample[2]	-	-	276	2.05%
Sample Students				
With Exceptions	-	-	31	(11.23%)
Net Audit Adjustments	-	-	(10)	(3.62%)
Non-Sample Students				
With Exceptions	-	-	78	0.58%
Net Audit Adjustments	-	-	(28)	0.21%
Sample and Non-Sample Students				
Net Audit Adjustments	-	-	(38)	0.28%

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. The District reported 13,494 students in the following ridership categories: 67 in IDEA (K-12), Weighted; 1,605 in IDEA (K-12), Unweighted; 147 in IDEA (PK), Weighted; 3 in IDEA (PK), Unweighted; 14 in Teenage Parents and Infants; 11,649 in Two Miles or More; and 9 in Center to Center (IDEA), Weighted. The District also reported operating a total of 274 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Putnam County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Putnam 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, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 43.

Findings		Students Transported Net Audit Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.		
1. [Ref. 51] The bus drivers' reports necessary to support the reported ridership of 53 students in the October survey were missing and could not be located. We also noted that the reported number of buses in operation in the October survey (131 buses) and the February survey (124 buses) was not adequately supported. There were bus drivers' reports for only 113 and 109 buses, respectively. We made the following audit adjustments:		
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Non-Sample Students)*	(5)	
Two Miles or More *(Non-Sample Students)*	(48)	(53)
Buses in Operation		
October Survey	(18)	--
February Survey	(15)	--

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Putnam County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
2. [Ref. 52] Eleven transported students in the February survey were omitted in error from the survey's reported results. Although the students' bus stop was at a day care center that was less than two miles from school, the students lived more than two miles from school and were eligible for Two Miles or More. We made the following audit adjustment:		
February 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	11	11
3. [Ref. 60] One bus that transported 14 students to the Florida School for the Deaf and the Blind during the October survey was omitted in error from the survey's reported results. The District was able to provide bus attendance and school enrollment information to support the students' ridership, but was unable to locate IEPs to support the students' eligibility for IDEA (K-12), Weighted. However, the students lived more than two miles from school and were eligible for Two Miles or More. We made the following audit adjustment:		
October 2007 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	14	14
4. [Ref. 53] Sixteen students in IDEA-weighted ridership categories did not meet at least one of the five eligibility criteria required for weighted classification. We noted that all of the students were eligible for IDEA-unweighted ridership categories. We made the following audit adjustments:		
July 2007 Survey		
12 Days-in-Term		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Putnam County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(5)	
IDEA (PK), Unweighted	5	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(7)	
IDEA (PK), Unweighted	7	
June 2008 Survey		
13 Days-in-Term		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	0

5. [Ref. 54] The IEPs for three students in IDEA weighted categories were missing and could not be located. We noted that the students were eligible to be reported in Two Miles or More. We made the following audit adjustments:

October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More	2	
Center to Center (IDEA), Weighted	(2)	0

6. [Ref. 55] Five students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:

October 2007 Survey	
90 Days-in-Term	
Two Miles or More	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Putnam County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
February 2008 Survey		
90 Days-in-Term		
Two Miles or More	(2)	
June 2008 Survey		
14 Days-in-Term		
Two Miles or More	(1)	(5)

7. [Ref. 56] Two PK students were reported incorrectly: one in IDEA (K-12), Weighted and one in Two Miles or More. The first student was eligible to be reported in IDEA (PK), Weighted, but the second student was not eligible for State transportation funding. We made the following audit adjustment:

February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	1	
Two Miles or More	(1)	(1)

8. [Ref. 57] Two students were reported incorrectly in IDEA ridership categories. The students were not enrolled in ESE during the 2007-08 school year. We noted that one of the students lived more than two miles from school and was eligible to be reported in Two Miles or More and the other student was not eligible for State transportation funding. We made the following audit adjustment:

February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(1)	
Two Miles or More	1	(1)

9. [Ref. 58] One PK student was reported incorrectly in Teenage Parents and Infants. There was no documentation that the student was a child of a teenage parent, was enrolled in the District's teenage parent program, or was otherwise eligible for State transportation funding. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Putnam County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
February 2008 Survey		
90 Days-in-Term		
Teenage Parents and Infants	(1)	(1)

10. [Ref. 59] Two students were marked as non-riders on the supporting bus driver's report; consequently, the students should not have been reported for State transportation funding. We made the following audit adjustment:

June 2008 Survey		
14 Days-in-Term		
Two Miles or More	(2)	(2)
Net Audit Adjustments		(38)

Summary

Buses in Operation		
October Survey	(18)	--
February Survey	(15)	--
Sample Students w/Exceptions	31	--
Sample Students - Net Audit Adjustments	--	(10)
Non-Sample Students w/Exceptions	78	--
Non-Sample Students - Net Audit Adjustments	--	(28)
Net Audit Adjustments		(38)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Putnam County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the reported number of buses operated during each survey is reported accurately; (2) bus drivers' reports are retained in readily accessible files, (3) students in grades K-12 who live more than 2 miles from school (and are not otherwise eligible for IDEA-weighted transportation funding) are reported in Two Miles or More, (4) the IEPs for students reported in IDEA-weighted ridership categories document at least one of the five criteria required for IDEA-weighted funding, (5) students are reported in the correct ridership categories and have appropriate documentation to support that reporting, and (6) all students who are transported during a survey period, and are eligible for State transportation funding, are reported.

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.

Putnam County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

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

1. Student Eligibility

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

2. Transportation in Putnam County

For the fiscal year ended June 30, 2008, the District received approximately $3.1 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2007	1	4
October 2007	131	6,680
February 2008	124	6,681
June 2008	18	129
Total	274	13,494

3. Statutes and Rules

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

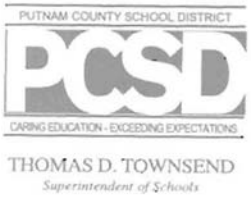
Chapter 1006, Part I, E., F.S. .....Transportation of Public K-12 Students
Section 1011.68, F.S. .....Funds for Student Transportation
Chapter 6A-3, F.A.C. .....Transportation

Putnam County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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, 2008. 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.

EXHIBIT – A
MANAGEMENT'S RESPONSE



PUTNAM COUNTY SCHOOL DISTRICT
200 SOUTH SEVENTH STREET - PALATKA, FLORIDA 32177

In God We Trust

May 15, 2009

Mr. David W. Martin, CPA
Auditor General
Claude Pepper Building, Room 476A
ATTN: Joe Williams, Section 321
111 W. Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

Contained herein are our responses to the draft report on the examination of the full-time equivalent students and student transportation for the fiscal year ended June 30, 2008.

As in previous years, we appreciate the service your office provides. Your staff conducted themselves in a courteous and professional manner.

Should you have any questions regarding the enclosed responses, please contact Mrs. Rhonda Odom. Chief Financial Officer, at (386)329-0513.

Sincerely,

Thomas D. Townsend
Superintendent of Schools

BOARD MEMBERS
John D. Milton, District I
Terry Wright, District II
Lisa Parsons, District III
C.L. Overturf, Jr., District IV
Joann Barber, District V

Education - There's Nothing Like It!
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Full-Time Equivalent Students
Schedule D

Finding #1:
Schools have been instructed to make sure that the letters used to notify parents of teachers teaching out-of-field include all of the necessary required information.

Finding #2:
Schools have been instructed to have a valid, timely IEP in students' files and to properly maintain those IEP's.

Finding #3:
Schools have been instructed to maintain proper files on all LEP students, documenting English language assessments and LEP Committee meetings supporting continued ESOL placement. Schools have also been instructed to be sure that all information is properly dated.

Finding #4:
Schools have been instructed not to report students in ESOL beyond the maximum six years allowed.

Finding #5:
Schools have been instructed to report students in the appropriate programs.

Finding #6:
Schools have been instructed to inform parents in a timely and dated manner of the students placement in ESOL.

Finding #7:
Schools have been instructed to maintain proper updated files on all LEP students and to provide timely parental notification.

Finding #8:
Schools have been instructed to maintain proper files on all LEP students and to inform parents in a timely and dated manner of the students placement in ESOL.

Finding #9:
Schools have been instructed to maintain proper files on all LEP students and to inform parents in a timely and dated manner of the students placement in ESOL. Schools have been instructed to maintain proper records documenting English language assessments and LEP Committee recommendations for maintaining students in ESOL placement for continuous years.

Finding #10:
Schools have been instructed to maintain properly reviewed and updated files that support continuing placement in ESOL and that document of the English language assessments.

Finding #11:
Schools have been instructed to verify that all ESE students are reported in accordance with their Matrix of Services form.

Finding #12:
Schools have been instructed to document that students in OJT are continually working while in OJT and to maintain time cards.

Finding #13:
Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers.

Finding #14:
Schools have been instructed to properly report students and to assure that committees meet in a timely manner and are properly documented.

Finding #15:
Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers.

Finding #16:
Schools have been instructed to notify parents in a timely and dated manner of the students placement in ESOL.

Finding #17:
Schools have been instructed to maintain, in the student's record, documentation justifying continued placement in ESOL beyond the three-year base period, to notify parents of that placement, and to properly document the student's English language assessments.

Finding #18:
Schools have been instructed not to report students in ESOL beyond the maximum six years allowed.

Finding #19:
Schools have been instructed to report ESE students in accordance with the students Matrix of Services form.

Finding #20:
Schools have been instructed to use properly certified teachers or have the teacher properly and timely board approved to teach out-of-field.

Finding #21:
Schools have been instructed to employ properly certified teachers and to determine that all in-service training points required have been acquired.

Finding #22:
No response needed.

Finding #23:
Schools have been instructed to maintain proper files on all LEP students and to inform parents in a timely and dated manner of the students placement in ESOL. Schools have been instructed to maintain proper records documenting English language assessments and LEP Committee recommendations for maintaining students in ESOL placement for continuous years.

Finding #24:
Schools have been instructed to report students in the appropriate program.

Finding #25:
Schools have been instructed to report students in the appropriate program.

Finding #26:
Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers.

Finding #27:
Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers. Schools have also been instructed to verify that all in-service training points required in ESOL strategies have been acquired.

Finding #28:
Schools have been instructed to hire teachers with proper certification.

Finding #29:
Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers.

Finding #30:
Schools have been instructed to use timely and dated material to notify parents of out-of-field teachers.

Finding #31:

Schools have been instructed to properly review and update LEP Student Plans on a timely basis, to notify parents in a timely and dated manner of the students' ESOL placement, to properly document continued placement in ESOL, and to verify that LEP Committees considered all of the ESOL-placement criteria in placing students.

Finding #32:

Schools have been instructed to provide timely and dated documentation to parents of the students' ESOL placement and to verify that the LEP Student Plans were present within the students' files and were reviewed and updated on a timely basis.

Finding #33:

Schools have been instructed to be sure that all student files are complete and contain appropriate LEP plans and documentation of English language assessment and parental notification.

Finding #34:

Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers.

Finding #35:

Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers.

Finding #36:

Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers.

Finding #37:

Schools have been informed to use timely and dated material to notify parents of teachers teaching out-of-field.

Finding #38:

Schools have been instructed to report students in the appropriate programs.

Finding #39:

Schools have been instructed to report students in the appropriate programs.

Finding #40:

Schools have been instructed to report students in the appropriate programs and to have appropriate committee meetings to consider ESOL placement.

Finding #41:
Schools have been instructed to properly state FTE in number of minutes of instruction.

Finding #42:
Schools have been instructed to properly maintain time cards of students in OJT.

Finding #43:
Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers.

Finding #44:
Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers. Additionally, schools have been instructed to verify that teachers have earned the in-service training points necessary for ESOL strategies.

Finding #45:
Schools have been instructed to accurately report FTE at the authorized and provided hours of service.

Finding #46:
Schools have been instructed to maintain proper files on all LEP students and to inform parents in a timely and dated manner of the students placement in ESOL. Schools have been instructed to maintain proper records documenting English language assessments and LEP Committee recommendations for maintaining students in ESOL placement for continuous years.

Finding #47:
Schools have been instructed to properly maintain time cards of students in OJT.

Finding #48:
Schools have been instructed to properly maintain time cards of students in OJT, verifying that hours reported are the actual hours worked.

Finding #49:
Schools have been instructed to properly maintain time cards of students in OJT, being sure that all time cards are properly signed and verifying that hours reported are the actual hours worked.

Finding #50:
Schools have been instructed to use properly certified teachers or to have the teacher properly and timely approved to teach out-of-field and to use timely and dated material to notify parents of out-of-field teachers.

Finding #51:

Schools have been instructed to maintain a properly completed Matrix of Services Form in the students' record.

Finding #52:

Schools have been instructed to inform parents in a timely and dated manner of the students' placement in ESOL.

Finding #53:

Schools have been instructed to use properly trained teachers as required in the ESOL strategies.

Student Transportation
Schedule G

Finding #1:
The Transportation Department has been instructed to reconcile drivers' records with the reporting records and to properly document and maintain such records.

Finding #2:
The Transportation Department has been instructed to properly report transported students.

Finding #3:
The Transportation Department has been instructed to properly report transported students and to reconcile bus attendance and school enrollment information. The Transportation Department was also instructed to maintain IEPs.

Finding #4:
The Transportation Department has been instructed to properly report IDEA-weighted vs unweighted ridership categories.

Finding #5:
The Transportation Department has been instructed to maintain student records and IEPs that properly document IDEA weighted categories.

Finding #6:
The Transportation Department has been instructed to only report students in Two Miles or More.

Finding #7:
The Transportation Department has been instructed to properly and correctly report students.

Finding #8:
The Transportation Department has been instructed to properly and correctly report students in appropriate categories.

Finding #9:
The Transportation Department has been instructed to properly and correctly report Teenage Parents and Infants students and to maintain proper documentation.

Finding #10:
The Transportation Department has been instructed to use individual bus drivers' reports to prepare the summary reports.