REPORT NO. 2010-007
AUGUST 2009

HIGHLANDS 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

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

	District No.
Howard C. "Wally" Randall	*1*
Donna Howerton, Chair to 11-19-07	*2*
J. Ned Hancock, Vice Chair to 11-19-07, Chair from 11-20-07	*3*
Richard A. Norris	*4*
Andy Tuck, Vice Chair from 11-20-07	*5*

Wallace P. Cox, Superintendent

The examination team leader was Mary Anne Pekkala, 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 reports prepared by the Auditor General can be obtained on our Web site at 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.

Highlands County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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MANAGEMENT'S RESPONSE

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**The additional documentation submitted with management's response has not been reproduced in this report, but is available at the offices of the District.*

Highlands 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

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

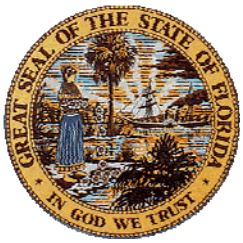
FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



AUDITOR GENERAL
STATE OF FLORIDA

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

We have examined management's assertion, included in its representation letter dated February 18, 2009, that the Highlands 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 material noncompliance involving students reported in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). We noted exceptions involving 30 of the 250 students in our sample for ESOL[1]; 47 of the 162 students in our sample for ESE Support Levels 4 and 5[2]; and 26 of the 154 students in our sample for Career Education 9-12 (OJT)[3]. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Highlands 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 those of a material nature mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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[1]*For ESOL, see SCHEDULE D, finding Nos. 5, 6, 11, 15, 16, 18, 22, 23, 30, and 37.*

[2]*For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 2, 3, 4, 7, 8, 13, 14, 19, 20, 24, 25, 26, 27, 28, 29, 31, 32, 33, 38, 39, 40, and 42.*

[3]*For OJT, see SCHEDULE D, finding Nos. 34, 35, 36, 43, and 44.*

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.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[4], 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
June 11, 2009

[4] *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

Highlands 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]	18	100.00%	7,606	100.00%	9,328.4700	100.00%
Sample Size[4]	11	61.11%	133	1.75%	112.9960	1.21%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	28.1723	-
2. Basic with ESE Services						
Population[3]	18	100.00%	1,623	100.00%	1,910.6800	100.00%
Sample Size[4]	11	61.11%	83	5.11%	71.9798	3.77%
Students w/Exceptions	-	-	(4)	(4.82%)	-	-
Net Audit Adjustments[5]	-	-	-	-	31.3536	-
3. ESOL						
Population[3]	16	100.00%	402	100.00%	517.2500	100.00%
Sample Size[4]	11	68.75%	250	62.19%	196.7536	38.04%
Students w/Exceptions	-	-	(30)	(12.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(27.0497)	-
4. ESE Support Levels 4 and 5						
Population[3]	16	100.00%	178	100.00%	196.0800	100.00%
Sample Size[4]	11	68.75%	162	91.01%	143.3740	73.12%
Students w/Exceptions	-	-	(47)	(29.01%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(33.3536)	-
5. Career Education 9-12						
Population[3]	3	100.00%	339	100.00%	380.5800	100.00%
Sample Size[4]	3	100.00%	154	45.43%	42.7436	11.23%
Students w/Exceptions	-	-	(26)	(16.88%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(2.9852)	-

All Programs						
Population[3]	18	100.00%	10,148	100.00%	12,333.0600	100.00%
Sample Size[4]	11	61.11%	782	7.71%	567.8470	4.60%
Students w/Exceptions	-	-	(107)	(13.68%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(3.8626)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Highlands 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]	18	100.00%	370	100.00%
Sample Size[4]	11	61.11%	132	35.68%
Teachers w/Exceptions	-	-	(8)	(6.06%)

[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 students in ESOL. (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

Highlands 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	16.1236	1.048	16.8975
102	Basic 4-8	8.0665	1.000	8.0665
103	Basic 9-12	3.9822	1.066	4.2450
111	Grades K-3 with ESE Services	4.0000	1.048	4.1920
112	Grades 4-8 with ESE Services	10.5000	1.000	10.5000
113	Grades 9-12 with ESE Services	16.8536	1.066	17.9659
130	ESOL	(27.0497)	1.200	(32.4596)
254	ESE Support Level 4	(27.0000)	3.625	(97.8750)
255	ESE Support Level 5	(6.3536)	5.062	(32.1619)
300	Career Education 9-12	(2.9852)	1.119	(3.3404)
Total		(3.8626)		(103.9700)

[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

Highlands 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	**District-Wide**	**#0041**	**#0051**	**Balance Forward**
101 Basic K-3	.1093	.....	6.6561	6.7654
102 Basic 4-8	.0734	.....	4.0000	4.0734
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
112 Grades 4-8 with ESE Services	.....	3.5000	1.0000	4.5000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.1827)	.....	(10.6561)	(10.8388)
254 ESE Support Level 4	.....	(4.0000)	.0000	(4.0000)
255 ESE Support Level 5	.....	.....	(1.5000)	(1.5000)
300 Career Education 9-12	.....	.....	.....	.0000
Total	.0000	(.5000)	.0000	(.5000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Highlands 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] #0071	#0081	#0091	#0101	Balance Forward
101	6.7654	4.5000	3.8582	.....	1.0000	16.1236
102	4.0734	2.5000	.2799	.7812	.....	7.6345
103	.0000	.....	.....	.....	.....	.0000
111	.5000	.....	2.0000	.....	.....	2.5000
112	4.5000	(.5000)	.....	3.0000	.....	7.0000
113	.0000	.....	.....	.....	.....	.0000
130	(10.8388)	(6.5000)	(3.6381)	(.7812)	(1.0000)	(22.7581)
254	(4.0000)	.....	(2.5000)	(3.0000)	.....	(9.5000)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	(.5000)	.0000	.0000	.0000	.0000	(.5000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Highlands 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] #0111	#0211	#0221	#0231	Balance Forward
101	16.1236	.....	.....	.....	.....	16.1236
102	7.6345	.4320	.....	.....	.....	8.0665
103	.0000	.....	.....	2.6220	1.2848	3.9068
111	2.5000	.....	1.5000	.....	.....	4.0000
112	7.0000	2.5000	1.0000	.....	.....	10.5000
113	.0000	.....	.....	12.5000	3.8536	16.3536
130	(22.7581)	(.4320)	.....	(2.0302)	(1.7540)	(26.9743)
254	(9.5000)	(2.0000)	(2.0000)	(11.0000)	(2.0000)	(26.5000)
255	(1.5000)	(.5000)	(.5000)	(2.0000)	(1.8536)	(6.3536)
300	.0000	.....	.....	(.6946)	(1.5366)	(2.2312)
Total	(.5000)	.0000	.0000	(.6028)	(2.0058)	(3.1086)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Highlands 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] #0251	Total
101 Basic K-3	16.1236	.....	16.1236
102 Basic 4-8	8.0665	.....	8.0665
103 Basic 9-12	3.9068	.0754	3.9822
111 Grades K-3 with ESE Services	4.0000	.....	4.0000
112 Grades 4-8 with ESE Services	10.5000	.....	10.5000
113 Grades 9-12 with ESE Services	16.3536	.5000	16.8536
130 ESOL	(26.9743)	(.0754)	(27.0497)
254 ESE Support Level 4	(26.5000)	(.5000)	(27.0000)
255 ESE Support Level 5	(6.3536)	.....	(6.3536)
300 Career Education 9-12	(2.2312)	(.7540)	(2.9852)
Total	(3.1086)	(.7540)	(3.8626)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Highlands 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 the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Highlands 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 26.

Management's Response

Management agreed with our findings, except for those involving the review of *Matrix of Services* forms; missing *Matrix* forms; and LEP Committees not considering at least two of the five required ESOL-placement criteria. Management contends that: (1) *Matrix* forms were reviewed when IEPs were reviewed; (2) all of the *Matrix* forms cited as missing from students' files were available in electronic format; and (3) the District has documentation that the LEP Committees cited did consider at least two of the five required criteria. With regard to the review of *Matrix* forms, management acknowledges that the District's software "does not provide a field to indicate when the *Matrix of Services* form was reviewed."

Auditor's Resolution

With regard to issue No. 1 noted above, as acknowledged by management, there is no supporting documentation that the *Matrix* forms cited for lack of review were in fact reviewed at the time of the corresponding IEP-review as management contends. Accordingly, finding Nos. 3, 8, 14, 20, 25, 28, 31, 38, and 42 stand as presented herein.

With regard to issue No. 2 noted above, as a part of our review, we evaluated the sufficiency of the electronic formats referenced in management's response and determined that, because of various deficiencies in the District's electronic system used to generate those forms, which precluded determining when those electronic forms were prepared and finalized, we did not rely on the electronic *Matrix* form but rather on the printed *Matrix*. We noted, for example, that the District's electronic system automatically dated an electronic *Matrix* form using the IEP-conference date rather than the actual date of the *Matrix* form's preparation.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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

Consequently, for purposes of our examination, we relied upon *Matrix* forms that had been printed and placed in the student files located at our sample schools and the District-office. Accordingly, finding Nos. 4, 13, 19, 26, 27, 29, 32, 39, and 40 stand as presented herein. We would respectfully suggest that the District consult the Department of Education as to the adequacy of the information included in its electronic system, which does not provide adequate evidence of when the electronic forms were prepared and finalized.

With regard to issue No. 3 noted above, the documentation referred to by management consisted of various ESOL-records other than the form on which each LEP Committee indicated its recommendation for a student's placement. None of the LEP Committee forms concerned indicated that the Committee considered at least two of the five required criteria. Accordingly, finding No. 5 stands as presented herein.

A copy of management's response is included with this report as Exhibit A.

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.		
Ineligible ESOL Courses		
1. [Ref. 149] Our examination procedures included an automated comparison of the courses reported in ESOL to the courses that have been designated for that program by the Department of Education. The results of this comparison disclosed that three Basic subject area courses with four students were reported incorrectly in ESOL. We made the following audit adjustment:		
101 Basic K-3	.1093	
102 Basic 4-8	.0734	
130 ESOL	(.1827)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Lake Placid Middle School (#0041)		
2. [Ref. 4102] One ESE student in the October survey was not in membership during the survey week and should not have been included with the survey's results. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)
3. [Ref. 4103] The *Matrix of Services* forms for five ESE students were not reviewed and updated when their IEPs were reviewed and updated. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	3.0000	
254 ESE Support Level 4	(3.0000)	.0000
4. [Ref. 4104] The file for one ESE student did not contain a *Matrix of Services* form to support the student's reporting in program No. 254 (ESE Support Level 4). (For additional discussion, see issue No. 2 on pages 11 and 12, under Management's Response and Auditor's Resolution.) We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(.5000)
Woodlawn Elementary School (#0051)		
5. [Ref. 5101] The LEP Committees for nine FES students did not document at least two of the required criteria in recommending the students' continued placement in ESOL. We also noted that the file for one of the students did not contain a parent notification of placement in ESOL. We made the following audit adjustment:		
101 Basic K-3	6.0000	
102 Basic 4-8	3.0000	
130 ESOL	(9.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Woodlawn Elementary School (#0051) (Continued)		
6. [Ref. 5104] One student in ESOL was beyond the six years allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
7. [Ref. 5105] One student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
8. [Ref. 5106] The *Matrix of Services* forms for two ESE students were not reviewed and updated when their IEPs were reviewed and updated. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000
9. [Ref. 5170/71] The out-of-field status of two teachers in the October survey was not approved by the School Board until October 23, 2007, after that survey. We made the following audit adjustments:		
Ref. 5170		
101 Basic K-3	.6561	
130 ESOL	(.6561)	.0000
Ref. 5171		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Cracker Trail Elementary School (#0071)		
10. [Ref. 7102] The EP for one Gifted student expired prior to the reporting survey. We made the following audit adjustment:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
11. [Ref. 7103] We noted the following exceptions involving eight students in ESOL:		
a. Three students were FES and ineligible for ESOL. We also noted that the parents of one of the students were not notified of the student's ESOL-placement.		
b. One student's file did not contain documentation justifying the student's continued ESOL-placement for a fourth year.		
c. The parents of two students were not notified of the students' re-entry into ESOL.		
d. The LEP Committees for two students did not consider at least two of the five ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code.		
We made the following audit adjustment:		
101 Basic K-3	4.5000	
102 Basic 4-8	2.0000	
130 ESOL	(6.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Fred Wild Elementary School (#0081)		
12. [Ref. 8101] The IEP-development team for one student had only one of the two required District professionals. We made the following audit adjustment:		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
13. [Ref. 8102] The file for one ESE student did not contain a *Matrix of Services* form to support the student's reporting in program No. 254 (ESE Support Level 4). (For additional discussion, see issue No. 2 on pages 11 and 12, under Management's Response and Auditor's Resolution.) We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
14. [Ref. 8104] The *Matrix of Services* forms for two ESE students were not reviewed and updated when the students' IEPs were reviewed and updated. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
15. [Ref. 8105] Two students in ESOL tested FES prior to the reporting survey, but were not exited from ESOL until the Monday following that survey. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
16. [Ref. 8106] Two FES students were placed in ESOL based on the recommendation of LEP Committees; however, these Committees did not consider at least two of the five ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Fred Wild Elementary School (#0081) (Continued)		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
17. [Ref. 8170/71] The out-of-field status of two teachers in the October survey was not approved by the School Board until October 23, 2007, after that survey. We made the following audit adjustments:		
Ref. 8170		
102 Basic 4-8	.2799	
130 ESOL	(.2799)	.0000
Ref. 8171		
101 Basic K-3	.3582	
130 ESOL	(.3582)	.0000
		.0000
Hill-Gustat Middle School (#0091)		
18. [Ref. 9101] One student was reported incorrectly in ESOL. The student was FES and an LEP Committee was not convened to consider the student's continued ESOL-placement. We made the following audit adjustment:		
102 Basic 4-8	.5712	
130 ESOL	(.5712)	.0000
19. [Ref. 9102] The files for three ESE students did not contain a *Matrix of Services* form to support the students' reporting in program No. 254 (ESE Support Level 4). (For additional discussion, see issue No. 2 on pages 11 and 12, under Management's Response and Auditor's Resolution.) We made the following audit adjustment:		
112 Grades 4-8 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)

Highlands 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)
Hill-Gustat Middle School (#0091) (Continued)		
20. [Ref. 9103] The *Matrix of Services* forms for two ESE students were not reviewed and updated when their IEPs were reviewed and updated. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
21. [Ref. 9170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was out-of-field in both Reading and ESOL. We also noted that the parental notification letter did not disclose the teacher's out-of-field subject area. We made the following audit adjustment:		
102 Basic 4-8	.2100	
130 ESOL	(.2100)	.0000
		.0000
Avon Elementary School (#0101)		
22. [Ref. 10102] One FES student was placed in ESOL based on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the five ESOL-placement criteria as specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Avon Park Middle School (#0111)		
23. [Ref. 11101] One student in ESOL was beyond the six years allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.4320	
130 ESOL	(.4320)	.0000
24. [Ref. 11102] The *Matrix of Services* form for one student incorrectly included a Special Consideration point designated for students with a *Matrix* score of 21 points and a Level 5 rating in four Domains. The student had a Level 5 rating in only three Domains. We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
25. [Ref. 11103] The *Matrix of Services* form for one student was not reviewed and updated when the student's IEP was reviewed and updated. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
26. [Ref. 11104] The files for three ESE students did not contain a *Matrix of Services* form to support the students' reporting in program No. 254 (ESE Support Level 4). (For additional discussion, see issue No. 2 on pages 11 and 12, under Management's Response and Auditor's Resolution.) We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Lake Placid Elementary School (#0211)		
27. [Ref. 21102] The file for one ESE student did not contain a *Matrix of Services* form to support the student's reporting in program No. 255 (ESE Support Level 5). (For additional discussion, see issue No. 2 on pages 11 and 12, under Management's Response and Auditor's Resolution.) We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
28. [Ref. 21103] The *Matrix of Services* form for one student was not reviewed and updated when the student's IEP was reviewed and updated. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
29. [Ref. 21104] The file for one ESE student did not contain a complete *Matrix of Services* form. We were able to find only pages one through four of the five-page form. (For additional discussion, see issue No. 2 on pages 11 and 12, under Management's Response and Auditor's Resolution.) We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Sebring High School (#0221)		
30. [Ref. 22101] The reading and writing proficiency of three FES students in ESOL was not assessed (one student) or was not assessed on a timely basis (two students). We noted that an LEP Committee was convened for one of these students; however, the Committee was not composed of at least three required participants, and did not consider at least two of the five ESOL-placement criteria, specified by the State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending that student's ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	2.0302	
130 ESOL	(2.0302)	.0000
31. [Ref. 22104] The *Matrix of Services* forms for eight ESE students were not reviewed and updated when the students' IEPs were reviewed and updated. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	7.0000	
254 ESE Support Level 4	(6.0000)	
255 ESE Support Level 5	(1.0000)	.0000
32. [Ref. 22105] The files for five ESE students did not contain a *Matrix of Services* form to support the students' reporting in program Nos. 254 (ESE Support Level 4) or 255 (ESE Support Level 5). (For additional discussion, see issue No. 2 on pages 11 and 12, under Management's Response and Auditor's Resolution.) We also noted that the file for one of the students did not contain evidence of parental notification of the student's IEP meeting. We made the following audit adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	4.5000	
254 ESE Support Level 4	(4.0000)	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Sebring High School (#0221) (Continued)		
33. [Ref. 22106] The *Matrix of Services* form for one ESE student was incomplete. The individual Domains were blank and the rating levels for each Domain were only recorded on the front page summary. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
34. [Ref. 22107] We noted the following exceptions involving nine OJT students: (a) the timecards for eight students supported less work hours than were reported; and (b) the timecard for one student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.0918	
300 Career Education 9-12	(.6946)	(.6028)
		(.6028)
Avon Park High School (#0231)		
35. [Ref. 23101] We noted for 13 OJT students that the timecards for eight students supported less work hours than were reported during the reporting survey and the timecards for the remaining five students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(1.5366)	(1.5366)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Avon Park High School (#0231) (Continued)		
36. [Ref. 23102] We noted the following exceptions involving three students who were reported in executive internship courses: (a) the teacher's roster indicated that one student was assigned to an off-campus site, but there was no timecard or attendance record supporting the student's attendance at that site; and (b) one student was not listed on the teacher's roster; and (c) one student's roster listing did not match the time periods reported for the student in the February survey. We made the following audit adjustment:		
103 Basic 9-12	(.4692)	(.4692)
37. [Ref. 23103/04] The files for two students in ESOL did not contain evidence that the students' parents had been notified of the students' ESOL-placement. We made the following audit adjustments:		
Ref. 23103		
103 Basic 9-12	.3770	
130 ESOL	(.3770)	.0000
Ref. 23104		
103 Basic 9-12	.8770	
130 ESOL	(.8770)	.0000
38. [Ref. 23105] The *Matrix of Services* forms for four ESE students were not reviewed and updated when their IEPs were reviewed and updated. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	2.3536	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.3536)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Avon Park High School (#0231) (Continued)		
39. [Ref. 23106] The file for one ESE student did not contain a *Matrix of Services* form to support the student's reporting in program No. 254 (ESE Support Level 4). (For additional discussion, see issue No. 2 on pages 11 and 12, under Management's Response and Auditor's Resolution.) We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
40. [Ref. 23107] The file for one ESE student contained conflicting and inconsistent *Matrix of Services* forms. We were unable to determine when the forms were prepared or which forms were intended to cover the reporting surveys. (For additional discussion, see issue No. 2 on pages 11 and 12, under Management's Response and Auditor's Resolution.) We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
41. [Ref. 23170/71] The out-of-field status of two teachers in the October survey was not approved by the School Board until October 23, 2007, after that survey. We made the following audit adjustments:		
Ref. 23170		
103 Basic 9-12	.3492	
130 ESOL	(.3492)	.0000
Ref. 23171		
103 Basic 9-12	.1508	
130 ESOL	(.1508)	.0000
		(2.0058)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Highlands 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)
Lake Placid High School (#0251)		
42. [Ref. 25103] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's IEP was reviewed and updated. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
43. [Ref. 25104] The timecard for one OJT student indicated that the student did not work during the week of the reporting survey. We made the following audit adjustment:		
300 Career Education 9-12	(.2262)	(.2262)
44. [Ref. 25105] The timecard for one OJT student was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.5278)	(.5278)
45. [Ref. 25170] The out-of-field status of one teacher in the October and February surveys was not approved by the School Board until February 26, 2008, after both surveys. We also noted that the parental notification letter for this teacher was dated "February 2008;" consequently, the notification was not effective for the October survey and we were unable to determine if the notification was made prior to the February survey. We made the following audit adjustment:		
103 Basic 9-12	.0754	
130 ESOL	(.0754)	.0000
		(.7540)
		(3.8626)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Highlands 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) only ESOL-eligible courses are reported for funding in ESOL; (2) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Levels 4 and 5, and OJT; (3) students in OJT are reported in accordance with their timecards and those timecards are retained in readily accessible files; (4) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; and (5) parents are timely and appropriately notified when their children are assigned to out-of-field teachers or placed in ESOL.

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)

Highlands 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)

Highlands 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.

Highlands 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 Highlands County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Highlands 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 Highlands County. For the fiscal year ended June 30, 2008, the District operated 18 schools, reported 12,333.06 unweighted FTE, and received approximately $31.4 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.

Highlands 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.

Highlands 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

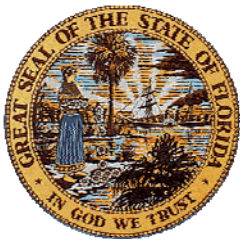
NOTE B - SAMPLING

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:

Highlands 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)
- Ineligible ESOL Courses	1
1. Lake Placid Middle School	2 through 4
2. Woodlawn Elementary School	5 through 9
3. Cracker Trail Elementary School	10 and 11
4. Fred Wild Elementary School	12 through 17
5. Hill-Gustat Middle School	18 through 21
6. Avon Elementary School	22
7. Avon Park Middle School	23 through 26
8. Lake Placid Elementary School	27 through 29
9. Sebring High School	30 through 34
10. Avon Park High School	35 through 41
11. Lake Placid High School	42 through 45



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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
HIGHLANDS COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 18, 2009, that the Highlands 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 Highlands 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.

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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.*

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
June 11, 2009

SCHEDULE F

Highlands 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]	238	100.00%	12,283	100.00%
Sample[2]	-	-	232	1.89%
Sample Students				
With Exceptions[3]	-	-	28	(12.07%)
Net Audit Adjustments	-	-	(19)	(8.19%)
Non-Sample Students				
With Exceptions[3]	-	-	80	0.65%
Net Audit Adjustments	-	-	(6)	0.05%
Sample and Non-Sample Students				
Net Audit Adjustments	-	-	(25)	0.20%

[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 12,283 students in the following ridership categories: 451 in IDEA (K-12), Weighted; 93 in IDEA (PK), Weighted; 48 in IDEA (PK), Unweighted; 52 in Teenage Parents and Infants; and 11,639 in Two Miles or More. The District also reported operating a total of 238 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Highlands 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 Highlands 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 45.

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 number of days-in-term for 54 ESE students in the June 2008 survey was incorrectly reported. The students were reported for a 30 day-term; however, they were provided instruction for only an 8-day term. We made the following audit adjustment:

June 2008 Survey		
30 Days-in-Term		
IDEA (K-12), Weighted	(42)	
IDEA (PK), Weighted	(12)	(54)
8 Days-in-Term		
IDEA (K-12), Weighted	42	
IDEA (PK), Weighted	12	54

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Highlands 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. 56] We noted the following exceptions involving 45 students in the October and February surveys, as follows:	
a. Thirty-seven PK students (24 in IDEA (PK), Unweighted and 13 in Two Miles or More) were incorrectly reported. Thirty-three of these students were enrolled in a migrant program and were not eligible to be reported for State transportation funding. The remaining four students were eligible for other ridership categories, as follows: one for IDEA (PK), Unweighted and three for Teenage Parents and Infants).	
b. Five students reported in IDEA (PK), Weighted were not enrolled in PK. They should have been reported in IDEA (K-12), Weighted (three students); and Two Miles or More (two students).	
c. One student was reported in IDEA (K-12), Weighted, but was eligible for and should have been reported in IDEA (PK), Weighted.	
d. Two students were not reported for State transportation funding, but were eligible for, and should have been reported in, Teenage Parents and Infants and IDEA (PK), Unweighted, respectively.	
We made the following audit adjustments:	
a. October 2007 Survey	
90 Days-in-Term	
IDEA (PK), Unweighted *(Non-Sample Students)* (24)	
Two Miles or More *(Non-Sample Students)* (6)	
February 2008 Survey	
90 Days-in-Term	
Two Miles or More *(Non-Sample Students)* (7)	(37)

Audit adjustments continue on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Highlands 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		
Teenage Parents and Infants *(Non-Sample Students)*	3	
February 2008 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Non-Sample Student)*	1	4
b. October 2007 Survey		
90 Days-in-Term		
IDEA (PK), Weighted *(Non-Sample Students)*	(5)	
IDEA (K-12), Weighted *(Non-Sample Students)*	3	
Two Miles or More *(Non-Sample Students)*	2	0
c. February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)	
IDEA (PK), Weighted *(Non-Sample Student)*	1	0
d. February 2008 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Non-Sample Student)*	1	
Teenage Parents and Infants *(Non-Sample Student)*	1	2

3. [Ref. 57] We noted the following exceptions in the July 2007 survey:

   a. The number of buses in operation was overstated by five buses.

   b. Thirty students were not reported, but were eligible for, and should have been reported in, IDEA (K-12), Weighted (five students) and Two Miles or More (25 students).

   c. Five students were not transported during the survey period and should not have been reported for State transportation funding.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings			Students Transported Net Audit Adjustments
d. The number of days-in-term for 51 students was reported incorrectly as 12 days-in-term or 30 days-in-term. The students should have been reported for either an 8-day term (7 students) or a 9-day term (44 students).			
We made the following audit adjustments:			
a. July 2007 Survey			
Number of Buses in Operation	(5)	--	--
b. July 2007 Survey			
8 Days-in-Term			
IDEA (K-12), Weighted *(Non-Sample Students)*		5	
9 Days-in-Term			
Two Miles or More *(Non-Sample Students)*		25	30
c. July 2007 Survey			
8 Days-in-Term			
IDEA (K-12), Weighted *(Non-Sample Student)*		(1)	
10 Days-in-Term			
Two Miles or More *(Non-Sample Students)*		(3)	
12 Days-in-Term			
IDEA (PK), Weighted *(Non-Sample Student)*		(1)	(5)
d. July 2007 Survey			
12 Days-in-Term			
IDEA (K-12), Weighted *(Non-Sample Student)*		(1)	
Two Miles or More *(Non-Sample Students)*		(44)	
30 Days-in-Term			
Two Miles or More *(Non-Sample Students)*		(6)	
8 Days-in-Term			
IDEA (K-12), Weighted *(Non-Sample Student)*		1	
Two Miles or More *(Non-Sample Students)*		6	
9 Days-in-Term			
Two Miles or More *(Non-Sample Students)*		44	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
4. [Ref. 52] Eleven students were incorrectly reported 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:		
July 2007 Survey		
10 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	
October 2007 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	(4)	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	(6)	(11)

5. [Ref. 53] We noted the following exceptions involving nine students in IDEA categories, as follows:

a. The IEPs for two students in IDEA (K-12), Weighted did not indicate that the students either met at least one of the five criteria required for IDEA-weighted classification or were authorized for specialized transportation services. Since the students lived less than two miles from school and were in ESE programs that require specialized transportation services be specifically noted on their IEPs, the students were not eligible for State transportation funding.

b. The IEPs for four students were missing and could not be located. We noted that the students were eligible for Two Miles or More.

c. The IEP for one student in the February survey authorized specialized transportation services for an ESE student designated for an out-of-zone placement; however, the student was in-zone and should have been reported in Two Miles or More.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
d. The file for one PK student in IDEA (PK), Weighted did not contain an IEP. We determined that the student was not enrolled in an ESE program and was not eligible for State transportation funding.		
e. One PK student was reported incorrectly in IDEA (K-12), Weighted. The student should have been reported in IDEA (PK), Weighted.		
We made the following audit adjustments:		
a. February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
June 2008 Survey		
8 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	(2)
b. October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(3)	
Two Miles or More *(Sample Students)*	3	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(1)	
Two Miles or More *(Sample Students)*	1	0
c. February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(1)	
Two Miles or More *(Sample Students)*	1	0
d. October 2007 Survey		
90 Days-in-Term		
IDEA (PK), Weighted *(Sample Student)*	(1)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
e. June 2008 Survey		
8 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
IDEA (PK), Weighted *(Sample Student)*	1	0

6. [Ref. 54] Three PK students in Teenage Parents and Infants were not enrolled in a teenage parent program and should have been reported in IDEA (PK), Unweighted. We made the following audit adjustments:

October 2007 Survey		
90 Days-in-Term		
Teenage Parents and Infants *(Sample Student)*	(1)	
February 2008 Survey		
90 Days-in-Term		
Teenage Parents and Infants *(Sample Students)*	(2)	(3)
October 2007 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Student)*	1	
February 2008 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Students)*	2	3

7. [Ref. 55] Five PK students in IDEA (PK), Unweighted were not enrolled in an ESE or other PK-fundable program. Consequently, these students were not eligible for State transportation funding. We made the following audit adjustment:

October 2007 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Students)*	(5)	(5)
Net Audit Adjustments		(25)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
Net Audit Adjustments Brought Forward		(25)
Summary		
Sample Students w/Exceptions*	28	--
Sample Students - Net Audit Adjustments	--	(19)
Non-Sample Students w/Exceptions*	80	--
Non-Sample Students - Net Audit Adjustments	--	(6)
Net Audit Adjustments		(25)

**Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term in finding No. 1 and 3d. are not included.*

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Highlands 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) transported students are reported in the correct ridership categories and for the correct number of days-in-term; (2) students are reported on the correct bus and only buses in service during the survey are reported; (3) ESE students who receive special transportation services have their need for such services clearly specified on their IEPs; (4) the distance from home to school, for students in Two Miles or More, is verified prior to being reported; and (5) only those students enrolled in fundable programs and listed as riding during the survey period are reported with each survey's results.

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.

Highlands 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 Highlands County

For the fiscal year ended June 30, 2008, the District received approximately $2.9 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	27	159
October 2007	100	6,012
February 2008	101	6,058
June 2008	10	54
Total	238	12,283

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

Highlands 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

The School Board of Highlands County

426 School Street • Sebring, FL 33870-4048
(863) 471-5555 • FAX (863) 471-5600 • TDD (863) 382-3693

Wally Cox
Superintendent

Andy Tuck
Chairperson

Wally Randall
Vice Chairperson

Donna Howerton

Richard Norris

J. Ned Hancock

July 10, 2009

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

Subject: FTE Audit Response

Dear Mr. Monroe:

We have enclosed our responses to the preliminary and tentative audit findings of the FTE audit conducted by your office for the period ending June 30, 2008.

The District utilizes electronic IEP and Matrix of Service software. We believe the matrix of service forms were reviewed at the time the IEPs were reviewed and the students received the services and were properly reported for FTE purposes for the following findings:

Lake Placid Middle School – Ref (4103)
Woodlawn Elementary – Ref (5106)
Fred Wild Elementary – Ref (8104)
Hill-Gustat Middle – Ref (9103)
Avon Park Middle – Ref (11103)
Lake Placid Elementary - Ref (21103)
Sebring High School – Ref (22104)
Avon Park High School – Ref (23105)
Lake Placid High School – Ref (25103)

The District maintains documentation for claiming FTE for ESE students both at the schools in the student files and at the District office. The auditor cited the District for missing matrix of service forms at the following schools. The matrix of service forms are available and match the IEPs and the students received the services and were properly reported for FTE purposes.

"A fully accredited school system"
Southern Association of Colleges and Schools
Equal Opportunity Employer

Lake Placid Middle – (4104)
Fred Wild Elementary – (8102)
Lake Placid Elementary – (21102)
Lake Placid Elementary – (21104)
Sebring High School – (22105)
Avon Park High School – (23106), (23107)
Hill-Gustat Middle School – (9102)
Avon Park Middle School – (11104)

Woodlawn Elementary – Ref (5101) The District does have documentation that at least two of the required criteria were used in recommending the nine students continued placement in ESOL program.

We wish to thank your office for the professionalism and courtesy shown by your staff during the audit. We are confident that the District will benefit from this review.

Sincerely,

Wally Cox

Wally Cox
Superintendent of Schools

WC:MA/pk