REPORT NO. 2013-028
OCTOBER 2012

OSCEOLA COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2011

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENTS

Osceola County District School Board members and the Superintendents of Schools who served during the 2010-11 fiscal year are listed below:

Member	District No.
Jay Wheeler	1
Marjorie Guillen-Melendez, Vice Chair from 11-16-10 to 1-16-11 (1)	2
Julius Melendez, Vice Chair from 1-17-11	2
Cindy Lou Hartig, Chair from 11-16-10	3
David E. Stone, Vice Chair to 11-15-10	4
Barbara Horn from 11-16-10	4
John McKay, Chair to 11-15-10	5
Tom Long from 11-16-10	5

Dr. Michael A. Grego, Superintendent
to April 12, 2011

Terry Andrews, Interim Superintendent
from April 6, 2011

Note: (1) Member served from 2-16-10 to 1-16-11 while her husband, Julius Melendez, was on leave of absence for military service.

The examination team leader was Bernice Rivas and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at nancyreeder@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) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2011

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
F.A.C.	Florida Administrative Code
FCAT	Florida Comprehensive Assessment Test
FES	Fluent English Speaker
F.S.	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IFSP	Individual Family Support Plan
IPT	Idea Oral Language Proficiency Test
OJT	On-the-Job Training
PK	Prekindergarten

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

TABLE OF CONTENTS

For the Fiscal Year Ended June 30, 2011

PAGE NO.

EXECUTIVE SUMMARY i

FULL-TIME EQUIVALENT (FTE) STUDENTS

Independent Auditor's Report 1

Schedule A – Populations, Samples, and Test Results 4

Schedule B – Effect of Proposed Adjustments on Weighted FTE 6

Schedule C – Proposed Adjustments by School 7

Schedule D – Findings and Proposed Adjustments 13

Schedule E – Recommendations and Regulatory Citations 46

Notes to Schedules 49

STUDENT TRANSPORTATION

Independent Auditor's Report 53

Schedule F – Populations, Samples, and Test Results 56

Schedule G – Findings and Proposed Adjustments 58

Schedule H – Recommendations and Regulatory Citations 66

Notes to Schedules 67

MANAGEMENT'S RESPONSE

Exhibit A – Management's Response 69

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, Career Education 9-12 (OJT), and student transportation, the Osceola County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2011:

- **Thirty-five of the 346 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.**
- **One hundred one of the 750 students in our ESOL sample and 30 of the 63 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.**
- **Forty-six of the 374 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in 94 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 6.2428 but has a potential impact on the District's weighted FTE of a negative 49.9602. Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of a negative 485 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Osceola County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $181,044 (negative 49.9602 times $3,623.76).

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

School District of Osceola County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Osceola County. Those services are provided primarily to prekindergarten through twelfth grade students and 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 Osceola County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2011, the District operated 63 schools serving prekindergarten through twelfth grade students, reported 52,893.29 unweighted FTE for those students, and received approximately $163 million in State funding through FEFP.

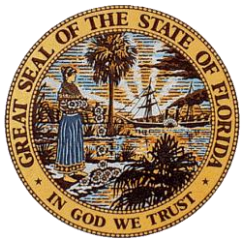
Florida Education Finance Program (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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. 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 unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District 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 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately $9.1 million for student transportation as part of the State funding through FEFP.



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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
OSCEOLA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated February 17, 2012, that the Osceola 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, 2011. 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 material noncompliance:

1. Teachers

   Thirty-five of the 346 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.[1]

2. Students

   One hundred one of the 750 students in our ESOL sample[2] and 30 of the 63 students in our Career Education 9-12 (OJT) sample[3] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Osceola 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, 2011.

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

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[1] *For teachers, see SCHEDULE D, Finding Nos. 16, 17, 18, 28, 31, 32, 33, 37, 45, 46, 47, 50, 51, 59, 60, 74, 83, 88, 89, 92, 93, and 94.*

[2] *For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 3, 5, 6, 7, 8, 11, 13, 15, 19, 20, 23, 24, 25, 29, 30, 34, 35, 36, 40, 41, 42, 43, 44, 48, 53, 54, 55, 56, 62, 63, 69, 70, 71, 72, 73, 76, 80, 84, 85, and 91.*

[3] *For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 26, 49, 57, 77, 78, 79, and 87.*

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 teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL 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 SCHEDULES A and 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)(c), 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
October 24, 2012

[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

Osceola 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, 2011

Reported FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 52,893.29 unweighted FTE at 63 schools to the Department of Education for the fiscal year ended June 30, 2011.

Schools and Students

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (63) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (30,864) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

	Number of Schools		Number of Students		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	61	21	22,109	249	5	36,830.3200	166.3628	162.2264
Basic with ESE Services	62	22	3,728	175	3	7,273.1200	155.0521	8.1500
ESOL	58	21	4,537	750	101	7,100.9100	594.6177	(96.9781)
ESE Support Levels 4 and 5	40	19	403	324	23	506.9500	278.2444	(12.5265)
Career Education 9-12	17	5	87	63	30	1,181.9900	11.5544	(67.1146)
All Programs	63	22	30,864	1,561	162	52,893.2900	1,205.8314	(6.2428)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Osceola 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, 2011

Teachers

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,356) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 346 and found exceptions for 35 of those teachers.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed 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. (See SCHEDULES B, C, and D.)

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2011

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	20.3456	1.089	22.1564
102	Basic 4-8	24.7012	1.000	24.7012
103	Basic 9-12	117.1796	1.031	120.8122
111	Grades K-3 with ESE Services	4.6500	1.089	5.0639
112	Grades 4-8 with ESE Services	2.0000	1.000	2.0000
113	Grades 9-12 with ESE Services	1.5000	1.031	1.5465
130	ESOL	(96.9781)	1.147	(111.2339)
254	ESE Support Level 4	(11.5265)	3.523	(40.6079)
255	ESE Support Level 5	(1.0000)	4.935	(4.9350)
300	Career Education 9-12	(67.1146)	1.035	(69.4636)
Total		(6.2428)		(49.9602)

[1] *See NOTE A6.*

[2] *These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)*

[3] *Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE 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 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

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]			
No.	**Program**	**#0041**	**#0042**	**#0061**	**Balance Forward**
101	Basic K-3	.....	1.3347	2.9170	4.2517
102	Basic 4-8	.8455	.4434	.5000	1.7889
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	.....	.....	.5000	.5000
112	Grades 4-8 with ESE Services	.....	.....	.5000	.5000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(.8455)	(1.7781)	(3.4170)	(6.0406)
254	ESE Support Level 4	.....	1.0000	(1.0000)	.0000
255	ESE Support Level 5	.....	(1.0000)	.....	(1.0000)
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0071**	**#0081**	**#0111**	**#0201**	**Balance Forward**
101	4.2517	3.2398	.....	.8617	.....	8.3532
102	1.7889	1.0000	.....	.4320	.....	3.2209
103	.0000	.....	23.9850	.....	1.5756	25.5606
111	.5000	.5000	.....	1.5000	.....	2.5000
112	.5000	.....	.....	1.0000	.....	1.5000
113	.0000	.....	.5000	.....	1.0000	1.5000
130	(6.0406)	(4.2398)	(13.0900)	(1.2937)	(1.5756)	(26.2397)
254	.0000	(.5000)	(.5000)	(2.5000)	(1.0000)	(4.5000)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	.0000	.....	(11.3950)	.....	(.0798)	(11.4748)
Total	.0000	.0000	(.5000)	.0000	(.0798)	(.5798)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]				
No.	Brought Forward	#0302	#0321	#0401	#0501	Balance Forward
101	8.3532	.5000	2.3468	.....	.....	11.2000
102	3.2209	12.0946	.5300	.....	1.0000	16.8455
103	25.5606	.....	.....	.....	.....	25.5606
111	2.5000	.....	.....	.....	.5000	3.0000
112	1.5000	.....	.....	.....	.....	1.5000
113	1.5000	.....	.....	.....	.....	1.5000
130	(26.2397)	(12.5946)	(2.8468)	.....	(1.0000)	(42.6811)
254	(4.5000)	.....	(.0300)	(.5000)	(.5000)	(5.5300)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	(11.4748)	.....	.....	.....	.....	(11.4748)
Total	(.5798)	.0000	.0000	(.5000)	.0000	(1.0798)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]				
No.	Brought Forward	#0601	#0841	#0842	#0851	Balance Forward
101	11.2000	.....	.....	.....	.9822	12.1822
102	16.8455	.....	.....	.....	.4856	17.3311
103	25.5606	15.8048	5.2952	5.9611	.....	52.6217
111	3.0000	.....	.....	.....	.....	3.0000
112	1.5000	.....	.....	.....	.5000	2.0000
113	1.5000	.....	.....	.0000	.....	1.5000
130	(42.6811)	(15.8048)	(5.2952)	(3.5398)	(1.4678)	(68.7887)
254	(5.5300)	.....	.....	(.5000)	(.5000)	(6.5300)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	(11.4748)	.....	(2.3777)	(2.7818)	.....	(16.6343)
Total	(1.0798)	.0000	(2.3777)	(.8605)	.0000	(4.3180)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]				
No.	Brought Forward	#0900	#0902	#0922	#0931	Balance Forward
101	12.1822	.....	.....	.....	8.1634	20.3456
102	17.3311	.....	.....	.....	.9908	18.3219
103	52.6217	.....	22.8720	.1698	.....	75.6635
111	3.0000	.6500	.....	.....	1.0000	4.6500
112	2.0000	.....	.....	.....	.5000	2.5000
113	1.5000	.....	.0000	.....	.....	1.5000
130	(68.7887)	.....	(13.9027)	(.6698)	(9.1542)	(92.5154)
254	(6.5300)	(.8000)	(.5000)	.....	(1.5000)	(9.3300)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	(16.6343)	.....	(8.4693)	(1.0316)	.....	(26.1352)
Total	(4.3180)	(.1500)	.0000	(1.5316)	.0000	(5.9996)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]			
No.	**Brought Forward**	**#0932**	**#9003**	**#9036**	**Total**
101	20.3456	.....	.....	.....	20.3456
102	18.3219	2.3386	.....	4.0407	24.7012
103	75.6635	.....	41.2496	.2665	117.1796
111	4.6500	.....	.....	.....	4.6500
112	2.5000	(.5000)	.....	.....	2.0000
113	1.5000	.....	.....	.....	1.5000
130	(92.5154)	(1.8386)	(.5134)	(2.1107)	(96.9781)
254	(9.3300)	.....	.....	(2.1965)	(11.5265)
255	(1.0000)	.....	.....	.....	(1.0000)
300	(26.1352)	.....	(40.9794)	.....	(67.1146)
Total	(5.9996)	.0000	(.2432)	.0000	(6.2428)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

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 the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Osceola 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, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 46.

Findings

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2010 surveys and the February and June 2011 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2010 survey or the February 2011 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Discovery Intermediate School (#0041)

1. [Ref. 4101] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8455	
130 ESOL	(.8455)	.0000
		.0000

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Kissimmee Elementary School (#0042)		
2. [Ref. 4201] Three ELL students scored English proficient on the CELLA Composite and Reading portion of the test. We did not see evidence that the students were administered a second assessment nor was there evidence that an ELL Committee was convened to consider the continued ESOL placement of one of the students. We noted that ELL Committees did convene on behalf of the remaining two students recommending the students' continued ESOL placements but not until after the October 2010 survey. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:		
101 Basic K-3	1.3347	
130 ESOL	(1.3347)	.0000
3. [Ref. 4202] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a fifth year. Assessments were conducted in April 2010; however, the student was due for reevaluation in January 2011. We propose the following adjustment:		
102 Basic 4-8	.4434	
130 ESOL	(.4434)	.0000
4. [Ref. 4203] We noted the following exceptions for one ESE student regarding the *Matrix of Services* form: (a) the *Matrix of Services* form in effect for the October 2010 survey included one Special Considerations point for which the student was not eligible, and (b) the student was not reported in accordance with the student's *Matrix of Services* form in effect for the February 2011 survey. We propose the following adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Central Avenue Elementary School (#0061)		
5. [Ref. 6101] One ELL student's English language proficiency was not assessed timely (i.e., prior to a fifth year of ESOL placement). The assessment was not completed until March 18, 2011, which was after the February 2011 survey. We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
6. [Ref. 6102] The English language proficiency of one ELL student was not assessed when the student returned to the District after an extended absence (from November 2008 to August 2010) and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:		
101 Basic K-3	.9770	
130 ESOL	(.9770)	.0000
7. [Ref. 6103] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. Assessments were conducted in April 2010; however, the student was due for reevaluation in November 2010. We propose the following adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Central Avenue Elementary School (#0061) (Continued)		
8. [Ref. 6104] Two ELL students scored English proficient on the CELLA Composite and Reading portion of the test. We did not see evidence that the students were administered a second assessment nor was there evidence that ELL Committees were convened to consider the students' continued ESOL placements. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:		
101 Basic K-3	1.4400	
130 ESOL	(1.4400)	.0000
9. [Ref. 6105] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed when the student's new IEP was prepared on November 5, 2010. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
10. [Ref. 6106] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following 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)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Highlands Elementary School (#0071)		
11. [Ref. 7101] Five ELL students scored English proficient on the CELLA Composite and Reading portion of the test. Of the five students, one student scored a Level 4 on the FCAT Reading test, two students scored FES on the IPT test, and there was no evidence of a second assessment for the other two students. We also noted that ELL Committees were not convened to consider the students' continued ESOL placements. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:		
101 Basic K-3	3.2398	
102 Basic 4-8	1.0000	
130 ESOL	(4.2398)	.0000
12. [Ref. 7102] The file for one ESE student in the October 2010 survey contained two *Matrix of Services* forms that were prepared by different participants. One *Matrix of Services* form was dated January 7, 2010, supporting a cost factor of 254 and one *Matrix of Services* form was dated January 8, 2010, supporting a cost factor of 251. We noted that the preparer of the *Matrix of Services* form dated January 8, 2010, was also a participant in the student's IEP dated January 8, 2010. Consequently, we determined that the *Matrix of Services* form dated January 8, 2010, was the valid *Matrix of Services* form. Accordingly, we propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
Osceola High School (#0081)		
13. [Ref. 8101] One ELL student withdrew from school before the February 2011 survey and should not have been included with the survey's results. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Osceola High School (#0081) (Continued)		
103 Basic 9-12	(.0650)	
130 ESOL	(.4350)	(.5000)
14. [Ref. 8102] There was no evidence that the *Matrix of Services* form for one ESE student in the February 2011 survey was reviewed when the student's new IEP was prepared on February 4, 2011. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
15. [Ref. 8103] The FTE associated with 9-week courses was incorrectly calculated based on an 18-week course schedule for 177 students (2 students were in our Basic sample and 9 students were in our ESOL sample). We propose the following adjustment:		
103 Basic 9-12	17.2175	
130 ESOL	(5.8225)	
300 Career Education 9-12	(11.3950)	.0000
16. [Ref. 8171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades English but taught courses that required certification in English (Grades 6-12). We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	2.4050	
130 ESOL	(2.4050)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Osceola High School (#0081) (Continued)		
17. [Ref. 8172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught courses that required certification in English and Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	1.3625	
130 ESOL	(1.3625)	.0000
18. [Ref. 8173] One teacher taught a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	3.0650	
130 ESOL	(3.0650)	.0000
		(.5000)
St. Cloud Elementary School (#0111)		
19. [Ref. 11101] One ELL student scored English proficient on the CELLA Composite and Reading portion of the test. We did not see evidence that the student was administered a second assessment or that an ELL Committee was convened to determine the student's continued ESOL placement. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
St. Cloud Elementary School (#0111) (Continued)		
101 Basic K-3	.8617	
130 ESOL	(.8617)	.0000

20. [Ref. 11102] The English language proficiency of one ELL student was not assessed when the student returned to the District after an extended absence (from October 2008 to August 2010) and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.4320	
130 ESOL	(.4320)	.0000

21. [Ref. 11103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

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

22. [Ref. 11104] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed when the student's new IEP was prepared on February 8, 2010. We propose the following adjustment:

111 Grades K-3 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)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
St. Cloud High School (#0201)		
23. [Ref. 20101] The *ELL Student Plan* for one ELL student was not dated; consequently, we could not determine the timeliness of its completion (i.e., prior to the reporting surveys). We also noted that the student's course schedule was not added to the student's *ELL Student Plan* until after the February 2011 survey. We propose the following adjustment:		
103 Basic 9-12	.4202	
130 ESOL	(.4202)	.0000
24. [Ref. 20102] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.4086	
130 ESOL	(.4086)	.0000
25. [Ref. 20103] One ELL student scored English proficient on the CELLA Composite and Reading portion of the test and also scored a Level 3 on the FCAT Reading test. We noted that an ELL Committee was not convened to determine the student's continued ESOL placement. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:		
103 Basic 9-12	.6664	
130 ESOL	(.6664)	.0000
26. [Ref. 20104] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.0798)	(.0798)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
St. Cloud High School (#0201) (Continued)		
27. [Ref. 20105] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
28. [Ref. 20171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Mathematics but taught a course that required certification in Mathematics (Grades 6-12). We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.0804	
130 ESOL	(.0804)	.0000
		(.0798)
Westside K-8 School (#0302)		
29. [Ref. 30201] The English language proficiency of one ELL student was not assessed when the student returned to the District after an extended absence (from June 2009 to October 2010) and an ELL Committee was not convened to consider the student's continued ESOL placement. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
30. [Ref. 30202] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Westside K-8 School (#0302) (Continued)		
102 Basic 4-8	.4915	
130 ESOL	(.4915)	.0000
31. [Ref. 30271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science and Reading but taught a course that required certification in English. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the student is cited in Finding No. 33 (Ref. 30273), we propose no adjustment here.		
		.0000
32. [Ref. 30272/74] The newsletter used to notify the parents of the out-of-field status of two ESOL teachers did not identify the teachers' out-of-field subject areas. We propose the following adjustments:		
Ref. 30272		
102 Basic 4-8	4.7460	
130 ESOL	(4.7460)	.0000
Ref. 30274		
102 Basic 4-8	5.8916	
130 ESOL	(5.8916)	.0000
33. [Ref. 30273] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education and PK/Primary Education but taught a course that required certification in English. We also noted that the newsletter used to notify the parents of the teacher's out-of-field status did not identify the teacher's out-of-field subject area. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Westside K-8 School (#0302) (Continued)		
102 Basic 4-8	.9655	
130 ESOL	(.9655)	.0000
		.0000
Ventura Elementary School (#0321)		

34. [Ref. 32101] Two ELL students scored English proficient on the CELLA Composite and Reading portion of the test. We did not see evidence that the students were administered a second assessment nor did we see evidence that an ELL Committee was convened to consider the students' continued ESOL placements. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:

101 Basic K-3	1.8468	
130 ESOL	(1.8468)	.0000

35. [Ref. 32103] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a fourth year. Assessments were conducted in April 2010; however, the student was due for reevaluation in November 2010. We propose the following adjustment:

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

36. [Ref. 32104] One ELL student's English language proficiency was not timely assessed (i.e., prior to a fourth year of ESOL placement). We noted that the student was assessed on February 3, 2011, which was after the October 2010 survey. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Ventura Elementary School (#0321) (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
37. [Ref. 32171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English and Reading but taught a course that required certification in Emotionally Handicapped. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	.0300	
254 ESE Support Level 4	(.0300)	.0000
		.0000
Boggy Creek Elementary School (#0401)		
38. [Ref. 40101] One ESE student withdrew from school prior to the February 2011 survey and should not have been included with the survey's results. We propose the following adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)
		(.5000)
Hickory Tree Elementary School (#0501)		
39. [Ref. 50102] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed when the student's new IEP was prepared on February 7, 2011. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Hickory Tree Elementary School (#0501) (Continued)		
40. [Ref. 50105] One ELL student scored English proficient on the CELLA Composite and Reading portion of the test and scored a Level 3 on the FCAT Reading test. We also noted that an ELL Committee was not convened to consider the student's continued ESOL placement. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
Gateway High School (#0601)		
41. [Ref. 60101] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	1.2045	
130 ESOL	(1.2045)	.0000
42. [Ref. 60102] One student was incorrectly reported in ESOL. The parents of the student responded "No" to all questions on the *Home Language Survey* form; consequently, the student should not have been placed or reported in ESOL. We propose the following adjustment:		
103 Basic 9-12	.1674	
130 ESOL	(.1674)	.0000
43. [Ref. 60103] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. Assessments were conducted in April 2010; however, the student was due for reevaluation in January 2011. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Gateway High School (#0601) (Continued)		
103 Basic 9-12	.2361	
130 ESOL	(.2361)	.0000

44. [Ref. 60104] One student scored English proficient on the CELLA Composite and Reading portion of the test. We did not see evidence that the student was administered a second assessment nor did we see evidence that an ELL Committee was convened to consider the student's continued ESOL placement. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:

103 Basic 9-12	.6516	
130 ESOL	(.6516)	.0000

45. [Ref. 60171/72/74/76] Four teachers were not properly certified and were not approved by the School Board to teach out of field, as follows:

a. One teacher (Ref. 60171) was certified in Elementary Education and Middle Grades Integrated Curriculum but taught courses that required certification in English, Reading, and ESOL.

b. One teacher (Ref. 60172) was certified in Social Science but taught a course that required certification in Reading and ESOL.

c. One teacher (Ref. 60174) was certified in Elementary Education but taught courses that required certification in Mathematics.

d. One teacher (Ref. 60176) was certified in Social Science and ESE but taught courses that required certification in Mathematics, Science, English, and ESOL.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Gateway High School (#0601) (Continued)		
We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 60171		
103 Basic 9-12	.8810	
130 ESOL	(.8810)	.0000
Ref. 60172		
103 Basic 9-12	.2361	
130 ESOL	(.2361)	.0000
Ref. 60174		
103 Basic 9-12	1.2285	
130 ESOL	(1.2285)	.0000
Ref. 60176		
103 Basic 9-12	.6396	
130 ESOL	(.6396)	.0000
46. [Ref. 60175/77] Two teachers were approved by the School Board to teach out of field in ESOL; however, the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 60175		
103 Basic 9-12	7.3228	
130 ESOL	(7.3228)	.0000
Ref. 60177		
103 Basic 9-12	1.1406	
130 ESOL	(1.1406)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Gateway High School (#0601) (Continued)		
47. [Ref. 60178] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science and ESE but taught courses that required certification in Mathematics and Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	2.0966	
130 ESOL	(2.0966)	.0000
		.0000
Poinciana High School (#0841)		
48. [Ref. 84101] One ELL student scored English proficient on the CELLA Composite and Reading portion of the test. We did not see evidence that the student was administered a second assessment nor did we see evidence that an ELL Committee was convened to determine the student's continued ESOL placement. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:		
103 Basic 9-12	.7670	
130 ESOL	(.7670)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Poinciana High School (#0841) (Continued)		
49. [Ref. 84102] Timecards documenting work time were not prepared or available for review for 16 Career Education 9-12 (OJT) students enrolled in a Financial Internship course. School management provided logs that were prepared to document student attendance at the job site; however, these logs only notated initials and not the full name of the student. Consequently, we could not validate any given student. We propose the following adjustment:		
300 Career Education 9-12	(2.3777)	(2.3777)
50. [Ref. 84171] One Basic subject area teacher taught classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	2.3777	
130 ESOL	(2.3777)	.0000
51. [Ref. 84172] One teacher taught a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	2.1505	
130 ESOL	(2.1505)	.0000
		(2.3777)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Liberty High School (#0842)		
52. [Ref. 84201] One ESE student withdrew from school prior to the February 2011 survey and should not have been included with the survey's results. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
53. [Ref. 84202] One ELL student scored English proficient on the CELLA Composite and Reading portion of the test, scored Level 3 on the FCAT Reading test, and we did not see evidence that an ELL Committee was convened to consider the student's continued ESOL placement. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:		
103 Basic 9-12	.2375	
130 ESOL	(.2375)	.0000
54. [Ref. 84203] One student who reentered the District after an extended absence (from November 2007 to August 2010) was placed and reported in ESOL in error. English was the student's first language and the parents responded "No" to all questions on the *Home Language Survey* form. We propose the following adjustment:		
103 Basic 9-12	.4633	
130 ESOL	(.4633)	.0000
55. [Ref. 84204] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a fourth year. Assessments were conducted in April 2010; however, the student was due for reevaluation in January 2011. We propose the following adjustment:		
103 Basic 9-12	.2375	
130 ESOL	(.2375)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Liberty High School (#0842) (Continued)		
56. [Ref. 84205] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.3963	
130 ESOL	(.3963)	.0000
57. [Ref. 84206] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.3605)	(.3605)
58. [Ref. 84208] One ESE student was not reported in accordance with the student's *Matrix of Services* form that we examined in School records during our field work. The School subsequently provided another *Matrix of Services* form that did support the student's reporting; however, both *Matrix of Services* forms were dated the same date. Consequently, we were unable to determine which *Matrix of Services* form was valid. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
59. [Ref. 84271/73/75] Three teachers were not properly certified and were not approved by the School Board to teach out of field, as follows:		
a. One teacher (Ref. 84271) was certified in Middle Grade Mathematics and ESE but taught courses that required certification in Social Science, Business Education, Reading, and ESOL.		
b. One teacher (Ref. 84273) was certified in Spanish but taught a course that required certification in Reading.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Liberty High School (#0842) (Continued)		
c. One teacher (Ref. 84275) was certified in Middle Grades Integrated Curriculum and Business Education but taught a course that required certification in Reading and ESOL.		
We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 84271		
103 Basic 9-12	2.8176	
130 ESOL	(.3963)	
300 Career Education 9-12	(2.4213)	.0000
Ref. 84273		
103 Basic 9-12	.0654	
130 ESOL	(.0654)	.0000
Ref. 84275		
103 Basic 9-12	.1588	
130 ESOL	(.1588)	.0000
60. [Ref. 84272/74] Two teachers were approved by the School Board to teach out of field in Reading and ESOL; however, the parents of the students were not notified of the teachers' out-of-field status until January 2011, which was after the October 2010 survey. We propose the following adjustments:		
Ref. 84272		
103 Basic 9-12	.7265	
130 ESOL	(.7265)	.0000
Ref. 84274		
103 Basic 9-12	.8582	
130 ESOL	(.8582)	.0000
		(.8605)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Cypress Elementary School (#0851)		
61. [Ref. 85101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
62. [Ref. 85102] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a fifth year. Assessments were conducted in April 2010; however, the student was due for reevaluation in October 2010. We propose the following adjustment:		
102 Basic 4-8	.4856	
130 ESOL	(.4856)	.0000
63. [Ref. 85103] One ELL student scored English proficient on the CELLA Composite and Reading portion of the test. We did not see evidence that the student was administered a second assessment test nor did we see evidence that an ELL Committee was convened to determine the student's continued ESOL placement. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:		
101 Basic K-3	.9822	
130 ESOL	(.9822)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
UCP Osceola Child Development (#0900)		
64. [Ref. 90001] There was no evidence that the *Matrix of Services* form for one part-time ESE student was reviewed when the student's new IFSP was prepared on October 6, 2010. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.1500	
254 ESE Support Level 4	(.1500)	.0000
65. [Ref. 90002] We noted the following exceptions for one ESE PK student: (a) the IFSP expired prior to the reporting survey, and (b) the student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
254 ESE Support Level 4	(.1500)	(.1500)
66. [Ref. 90003] The *Matrix of Services* form for one ESE PK student in Program No. 255 (ESE Support Level 5) incorrectly included three Special Considerations points designated for PK students who were reported for less than .5000 FTE. However, the student was reported for .5000 FTE. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(.1500)
Celebration High School (#0902)		
67. [Ref. 90202] The IEP for one ESE student was not signed by at least one of the student's General Education teachers and at least one of the student's ESE teachers to indicate their participation in the development of the IEP. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Celebration High School (#0902) (Continued)		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

68. [Ref. 90203] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

69. [Ref. 90204] One student reentered the District after an extended absence (from August 2008 to January 2011) and was incorrectly placed and reported in ESOL. The parents responded "No" to all questions on the *Home Language Survey* form; consequently, the student was not eligible for ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2452	
130 ESOL	(.2452)	.0000

70. [Ref. 90205] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.9145	
130 ESOL	(.9145)	.0000

71. [Ref. 90206] One ELL student scored English proficient on the CELLA Composite and Reading portion of the test, scored Level 3 on FCAT Reading, and an ELL Committee was not convened to consider the student's continued ESOL placement until January 2011, which was after the October 2010 survey. Consequently, the student's ESOL placement was not adequately supported. We also noted that the instructional minutes for fifth period were overreported. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Celebration High School (#0902) (Continued)		
103 Basic 9-12	.3905	
130 ESOL	(.3905)	.0000

72. [Ref. 90207] The English language proficiency of one ELL student was not assessed when the student returned to the District after an extended absence (from January 2009 to August 2010). Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:

103 Basic 9-12	.9024	
130 ESOL	(.9024)	.0000

73. [Ref. 90208] The reporting of instructional minutes for 238 students' fifth period classes incorrectly included lunch time that resulted in the students' fifth period classes being overreported by 200 minutes (or .0667 FTE) per student. (Two students were in our Basic sample and 30 students were in our ESOL sample.) The excess minutes should have been reported in another period that was not fully funded and, for these 238 students, this was in a period reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	19.7410	
130 ESOL	(11.2717)	
300 Career Education 9-12	(8.4693)	.0000

74. [Ref. 90271] One teacher taught a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Celebration High School (#0902) (Continued)		
103 Basic 9-12	.1784	
130 ESOL	(.1784)	.0000
		.0000
Harmony High School (#0922)		
75. [Ref. 92201] One student in our Basic sample withdrew from school prior to the reporting survey and should not have been included with the survey's results. We propose the following adjustment:		
103 Basic 9-12	(.5000)	(.5000)
76. [Ref. 92202] One student was incorrectly reported in ESOL. The student was enrolled in a foreign exchange program and was therefore not eligible to be reported in the ESOL Program. We propose the following adjustment:		
103 Basic 9-12	.6698	
130 ESOL	(.6698)	.0000
77. [Ref. 92203] The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.6354)	(.6354)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Harmony High School (#0922) (Continued)		
78. [Ref. 92204] Two Career Education 9-12 (OJT) students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:		
300 Career Education 9-12	(.0746)	(.0746)
79. [Ref. 92205] The timecards for two Career Education 9-12 (OJT) students were not signed by the students or the students' employers. We propose the following adjustment:		
300 Career Education 9-12	(.3216)	(.3216)
		(1.5316)
Flora Ridge Elementary School (#0931)		
80. [Ref. 93101] Four students either scored English proficient on the CELLA Composite and Reading portion of the test (three students) or scored a Level 3 on the Reading portion of the FCAT test (one student). We did not see evidence that the students were administered a second assessment nor did we see evidence that ELL Committees were convened to consider the students' continued ESOL placements. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:		
101 Basic K-3	2.8306	
102 Basic 4-8	.9908	
130 ESOL	(3.8214)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Flora Ridge Elementary School (#0931) (Continued)		
81. [Ref. 93102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
82. [Ref. 93103] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed when the student's new IEP was prepared on December 1, 2010. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
83. [Ref. 93171] One teacher taught Language Arts and Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service timeline. We propose the following adjustment:		
101 Basic K-3	5.3328	
130 ESOL	(5.3328)	.0000
		.0000
Bellalago Academy (#0932)		
84. [Ref. 93201] Two ELL students scored English proficient on the CELLA Composite and Reading portion of the test and scored a Level 3 on the Reading FCAT test. We did not see evidence that ELL Committees were convened to consider the students' continued ESOL placements. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Bellalago Academy (#0932) (Continued)		
102 Basic 4-8	1.3592	
130 ESOL	(1.3592)	.0000
85. [Ref. 93202] The *ELL Student Plan* for one student was not updated until February 10, 2011, which was after the October 2010 survey. We propose the following adjustment:		
102 Basic 4-8	.4794	
130 ESOL	(.4794)	.0000
86. [Ref. 93204] We found no evidence that the parents of one ESE student had been advised of, and invited to, the student's IEP-development meeting. We propose the following adjustment:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
		.0000
Zenith School (#9003)		
87. [Ref. 900301] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.2432)	(.2432)
88. [Ref. 900371/72/73/75/76] Five teachers were not properly certified by the District to teach Career Education students, as follows:		
a. One teacher (Ref. 900371) held a District-issued certification in Quantity Foods but taught courses that required a District-issued certification in Culinary Arts.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Zenith School (#9003) (Continued)		
b. One teacher (Ref. 900372) held a District-issued certification in Printing but taught courses that required a District-issued certification in Clerical.		
c. One teacher (Ref. 900373) held a District-issued certification in TV Production but taught courses that required a District-issued certification in Clerical.		
d. One teacher (Ref. 900375) was a licensed Registered Nurse but taught courses that required a District-issued certification in either Business Education or Family and Consumer Science.		
e. One teacher (Ref. 900376) was a licensed Nail Technician but taught courses that required a District-issued certification in Business Education or Cosmetology.		
We also noted that the parents were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 900371		
103 Basic 9-12	15.0296	
300 Career Education 9-12	(15.0296)	.0000
Ref. 900372		
103 Basic 9-12	12.2451	
300 Career Education 9-12	(12.2451)	.0000
Ref. 900373		
103 Basic 9-12	.2432	
300 Career Education 9-12	(.2432)	.0000
Ref. 900375		
103 Basic 9-12	.7568	
300 Career Education 9-12	(.7568)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Zenith School (#9003) (Continued)		
Ref. 900376		
103 Basic 9-12	12.2183	
300 Career Education 9-12	(12.2183)	.0000

89. [Ref. 900374/77] Two teachers were not properly certified and were not approved by the School Board to teach out of field, as follows:

a. One teacher (Ref. 900374) was certified in Elementary Education and PK/Primary Education but taught a course that required certification in Business Education.

b. One teacher (Ref. 900377) was certified in English and Reading but taught a course that required certification in History.

We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 900374		
103 Basic 9-12	.2432	
300 Career Education 9-12	(.2432)	.0000
Ref. 900377		
103 Basic 9-12	.5134	
130 ESOL	(.5134)	.0000
		(.2432)

New Beginnings Education Center (#9036)

90. [Ref. 903601] The files for two ESE students contained only unsigned IEPs covering the reporting surveys. We also noted that the IEP for one of these students showed an "Initiation Date of Services" of October 18, 2010, which was after the October 2010 survey. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
New Beginnings Education Center (#9036) (Continued)		
102 Basic 4-8	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

91. [Ref. 903602] The reporting of instructional minutes for nine ELL students' fifth period classes incorrectly included lunch time that resulted in the students' fifth period classes being overreported by 160 minutes (or .0533 FTE) per student. The excess minutes should have been reported in another period that was not fully funded and, for these nine students, this was in a period reported in Program No. 102 (Basic 4-8) or Program No. 103 (Basic 9-12). We propose the following adjustment:

102 Basic 4-8	.3198	
103 Basic 9-12	.2665	
130 ESOL	(.5863)	.0000

92. [Ref. 903671] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.4703	
130 ESOL	(.4703)	.0000

93. [Ref. 903672] One teacher held certification in Art but taught a class that required certification in Reading and ESE. Although the teacher was approved by the School Board to teach Reading out of field, the teacher was not approved by the School Board to teach ESE out of field. We also noted that the parents were not notified of the teacher's out-of-field status in Reading. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
New Beginnings Education Center (#9036) (Continued)		
102 Basic 4-8	1.0838	
130 ESOL	(.8873)	
254 ESE Support Level 4	(.1965)	.0000

94. [Ref. 903673] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English, Reading, and ESE but taught a course that required certification in Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000
		.0000
Proposed Net Adjustment		(6.2428)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Osceola 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, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership are reported with that survey's results; (2) ELL students are not reported in ESOL for more than the allowable six years of State funding; (3) English language assessments are given to all returning ELL students after an extended absence from the District; (4) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to students' entries into that year based on the students' individual anniversary dates of initial ESOL placements; (5) *ELL Student Plans* are timely prepared and complete with the students' instructional schedules; (6) students that are assessed English proficient are either exited from ESOL or referred to ELL Committees to consider continued ESOL placements; (7) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT); (8) ESE students are reported in accordance with *Matrix of Services* forms that are properly scored and maintained in the students' files; (9) there is evidence of review of the *Matrix of Services* forms to signify that the IEP services are still properly represented by the *Matrix of Services* forms; (10) there is evidence that parents are invited to students' IEP-development meetings and the IEPs are signed by the appropriate personnel; (11) the computation of minutes for each course includes only instructional time and the FTE reported for that time is accurately calculated based on the school's bell schedule and in accordance with the *FTE General Instructions*; (12) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (13) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (14) parents are appropriately notified of teachers' out-of-field status; and (15) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Osceola 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, 2011

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. .....Florida Education Finance Program Student Membership Surveys

Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records

FTE General Instructions 2010-11

Attendance

Section 1003.23, F.S. .....Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), F.A.C. ....Pupil Attendance Records

Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records

FTE General Instructions 2010-11

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

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

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for English Language Learners

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners

Rule 6A-6.0903, F.A.C. .....Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

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 2010-11

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Osceola 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, 2011

Regulatory Citations (Continued)

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.	Provision of Free Appropriate Public Education (FAPE) and 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.	General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
Rule 6A-6.0334, F.A.C.	Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
Rule 6A-6.03411, F.A.C.	Definitions, ESE Policies and Procedures, and ESE Administrators

Matrix of Services Handbook (2004 Revised Edition)

Teacher Certification

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.

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE A – SUMMARY

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

1. School District of Osceola County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Osceola County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and 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 Osceola County.

For the fiscal year ended June 30, 2011, the District operated 63 schools serving prekindergarten through twelfth grade students, reported 52,893.29 unweighted FTE, and received approximately $163 million in State funding through 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 to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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.

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

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 prekindergarten 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 that 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 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

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

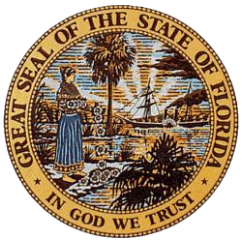
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. 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:

Osceola County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
1.	Discovery Intermediate School	1
2.	Kissimmee Elementary School	2 through 4
3.	Central Avenue Elementary School	5 through 10
4.	Highlands Elementary School	11 and 12
5.	Osceola High School	13 through 18
6.	St. Cloud Elementary School	19 through 22
7.	St. Cloud High School	23 through 28
8.	Westside K-8 School	29 through 33
9.	Ventura Elementary School	34 through 37
10.	Boggy Creek Elementary School	38
11.	Hickory Tree Elementary School	39 and 40
12.	Gateway High School	41 through 47
13.	Poinciana High School	48 through 51
14.	Liberty High School	52 through 60
15.	Cypress Elementary School	61 through 63
16.	UCP Osceola Child Development	64 through 66
17.	Celebration High School	67 through 74
18.	Harmony High School	75 through 79
19.	Flora Ridge Elementary School	80 through 83
20.	Bellalago Academy	84 through 86
21.	Zenith School	87 through 89
22.	New Beginnings Education Center	90 through 94



AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
AUDITOR GENERAL

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

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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
OSCEOLA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 17, 2012, that the Osceola 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, 2011. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 46 of the 374 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 6, 7, 8, 9, 10, and 11)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Osceola 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, 2011.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance 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 SCHEDULES F and 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] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. 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 SCHEDULES F and 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)(c), 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
October 24, 2012

SCHEDULE F

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2011

Any student who is transported by the District 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 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (774) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (46,176) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	1,407
IDEA (K-12), Unweighted	58
IDEA (PK), Weighted	298
Teenage Parents and Infants	165
Hazardous Walking	869
Two Miles or More	43,379
Total	46,176

Students with exceptions are students with exceptions affecting their ridership category. 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 F (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2011

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(2)		
We sampled 374 of the 46,176 students reported as being transported by the District.		46	(31)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 528 students.		528	(454)
Total	(2)	574	(485)

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Osceola 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, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 66.

Findings	Students Transported Proposed Net 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 and October 2010 surveys and the February and June 2011 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 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.	
1. [Ref. 51] In our general review of reported ridership, we noted that 37 students reported for transportation funding did not have a matching demographic record in the State FTE database. We provided the relevant information to District staff allowing them to research and provide any documentation to support the eligibility of these students for transportation funding. We determined that 2 students could not be validated and 35 students were reported a second time using a different State identification number; consequently, the 37 students were not eligible for State transportation funding. We propose the following adjustment:	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
October 2010 Survey		
90 Days in Term		
Two Miles or More	(37)	(37)

2. [Ref. 52] The reported number of buses in operation in the October 2010 survey was overstated by two buses. We also noted that one of the students reported on one of these buses could not be validated as riding on any other bus. We propose the following adjustment:

October 2010 Survey		
Buses in Operation	(2)	
90 Days in Term		
Two Miles or More	(1)	(1)

3. [Ref. 53] Our general review of the bus drivers' reports disclosed that reports for 13 buses in the July 2010 survey were missing and could not be located; consequently, the total reported ridership count for those buses (161 students) was not adequately supported. We propose the following adjustment:

July 2010 Survey	
25 Days in Term	
Two Miles or More	(7)
24 Days in Term	
Two Miles or More	(2)
14 Days in Term	
Two Miles or More	(1)
13 Days in Term	
Two Miles or More	(9)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
July 2010 Survey (Continued)		
12 Days in Term		
Two Miles or More	(11)	
9 Days in Term		
Two Miles or More	(5)	
1 Days in Term		
Two Miles or More	(126)	(161)

4. [Ref. 54] Our general tests of students who use public transportation disclosed that there was no documentation to support the reported ridership of 253 students who were authorized to use public transportation (i.e., Lynx). We propose the following adjustment:

February 2011 Survey		
90 Days in Term		
Two Miles or More	(253)	(253)

5. [Ref. 55] The number of days in term for 573 students in various ridership categories (534 students in the July 2010 survey, 35 students in the October 2010 survey, and 4 students in the June 2011 survey) was incorrectly reported. The District reported 12 different varying numbers of days in term ranging from 1 day in term to 25 days in term but should have reported either 2, 4, 8, 12, 13, or 90 days in term. We propose the following adjustments:

July 2010 Survey	
25 Days in Term	
Two Miles or More	(5)
16 Days in Term	
Two Miles or More	(71)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
July 2010 Survey (Continued)		
12 Days in Term		
Two Miles or More	(72)	
9 Days in Term		
IDEA (K-12), Weighted	(304)	
IDEA (PK), Weighted	(32)	
8 Days in Term		
Two Miles or More	(1)	
5 Days in Term		
IDEA (K-12), Weighted	(1)	
3 Days in Term		
Two Miles or More	(29)	
1 Days in Term		
Two Miles or More	(19)	(534)
13 Days in Term		
Two Miles or More	92	
12 Days in Term		
Two Miles or More	59	
8 Days in Term		
IDEA (K-12), Weighted	305	
IDEA (PK), Weighted	32	
Two Miles or More	14	
4 Days in Term		
Two Miles or More	1	
2 Days in Term		
Two Miles or More	31	534

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
October 2010 Survey		
90 Days in Term		
Two Miles or More	35	
10 Days in Term		
Two Miles or More	(35)	0
June 2011 Survey		
8 Days in Term		
IDEA (K-12), Weighted	4	
7 Days in Term		
IDEA (K-12), Weighted	(1)	
6 Days in Term		
IDEA (K-12), Weighted	(2)	
4 Days in Term		
IDEA (K-12), Weighted	(1)	0

6. [Ref. 56] We noted exceptions involving 86 PK students (10 students were in our sample) who were reported in ridership categories that are not allowed for PK students. We determined the following regarding these 86 students:

a. Eight students were incorrectly reported in the Two Miles or More ridership category of which 6 students should have been reported in the IDEA (PK), Unweighted ridership category and the remaining 2 students were not eligible for State transportation funding.

b. Fifty-six students were incorrectly reported in the IDEA (K-12), Weighted ridership category of which 55 students should have been reported in the IDEA (PK), Weighted ridership category and the 1 remaining student should have been reported in the Teenage Parents and Infants ridership category.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
c. Twenty-two students were reported incorrectly in the IDEA (K-12), Unweighted ridership category and should have been reported in the IDEA (PK), Unweighted ridership category.		
We propose the following adjustments:		
a. February 2011 Survey		
90 Days in Term		
IDEA (PK), Unweighted	6	
Two Miles or More	(8)	(2)
b. July 2010 Survey		
8 Days in Term		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	3	
October 2010 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(18)	
IDEA (PK), Weighted	18	
February 2011 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(12)	
IDEA (PK), Weighted	11	
Teenage Parents and Infants	1	
June 2011 Survey		
8 Days in Term		
IDEA (K-12), Weighted	(23)	
IDEA (PK), Weighted	23	0
c. February 2011 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(22)	
IDEA (PK), Unweighted	22	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
7. [Ref. 57] Three sampled students withdrew prior to the July 2010 survey; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:		
July 2010 Survey		
12 Days in Term		
Two Miles or More	(3)	(3)
8. [Ref. 58] Twenty-five sampled students were not shown on the supporting bus drivers' reports as having been transported. Accordingly, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:		
July 2010 Survey		
8 Days in Term		
IDEA (K-12), Weighted	(1)	
2 Days in Term		
Two Miles or More	(3)	
October 2010 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
Hazardous Walking	(4)	
Two Miles or More	(3)	
February 2011 Survey		
90 Days in Term		
Teen Parent	(6)	
Hazardous Walking	(3)	
Two Miles or More	(3)	(25)
9. [Ref. 59] Three sampled students in the July 2010 survey were reported in the Two Miles or More ridership category but lived less than two miles from school. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
July 2010 Survey		
13 Days in Term		
Two Miles or More	(3)	(3)

10. [Ref. 60] Four sampled students were reported incorrectly in the Hazardous Walking ridership category. The students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:

October 2010 Survey		
90 Days in Term		
Hazardous Walking	(2)	
Two Miles or More	2	
February 2011 Survey		
90 Days in Term		
Hazardous Walking	(2)	
Two Miles or More	2	0

11. [Ref. 61] The IEP for one sampled student in the IDEA (PK), Weighted ridership category did not indicate that the student met at least one of the five criteria required for IDEA-Weighted classification. Consequently, the student should have been reported in the IDEA (PK), Unweighted ridership category. We propose the following adjustment:

February 2011 Survey		
90 Days in Term		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	0
Proposed Net Adjustment		(485)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students is accurately reported; (2) only those students who are enrolled in school during the survey week and are indicated as riding on the bus drivers' reports are reported for State transportation funding; (3) transported students are reported in the correct ridership category and for the correct number of days in term; (4) bus drivers' reports are available, legible, and maintained in readily-accessible files; (5) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (6) students reported in IDEA-Weighted ridership classifications are appropriately documented as meeting one of the five criteria and as noted on the students' IEPs; (7) the only PK students reported for State transportation funding are PK students with disabilities or PK children of students enrolled in a Teenage Parent Program and documentation is maintained to support this reporting; (8) transportation personnel review the District database for completeness and verify that all students have matching demographic records to support that the students are properly enrolled and otherwise eligible for State transportation funding; and (9) documentation is maintained to support the reporting of students who are transported on public transportation.

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 2010-11

The accompanying notes are an integral part of this schedule.

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

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 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Osceola County

For the fiscal year ended June 30, 2011, the District received approximately $9.1 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2010	58	745
October 2010	335	22,939
February 2011	332	22,105
June 2011	49	387
Total	774	46,176

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

Osceola County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. 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 DISTRICT OF OSCEOLA COUNTY, FLORIDA

817 Bill Beck Boulevard • Kissimmee• Florida 34744-4492
Phone: 407-870-4600 • Fax: 407-870-4010 • www.osceola.k12.fl.us

SCHOOL BOARD MEMBERS
District 1 – Jay Wheeler
407-462-6598
District 2 – Julius Melendez, Vice Chair
407-922-5113
District 3 – Cindy Lou Hartig
407-462-5781
District 4 – Barbara Horn, Chair
407-462-5642
District 5 – Tom Long
407-462-5782

Superintendent of Schools
Melba Luciano

October 24, 2012

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

Dear Mr. Martin:

The School District of Osceola County, Florida has reviewed the draft audit report of the Florida Education Finance Program (FEFP), Full-Time Equivalent (FTE) Students, and Student Transportation for the Fiscal Year Ended June 30, 2011.

The audit disclosed material concerns in the areas of Teacher Certification, Career Education 9-12 (OJT), and student Transportation. The District recognizes the importance of compliance and is committed to continued improvement of our FTE processes. To mitigate future material concerns the District will ensure compliance personnel are adequately trained to interpret and implement the rules set forth by state statute and/or District policy. The compliance staff will work with District leaders and school level administrators to ensure compliance monitoring is adequately administered and followed.

The District will also take the following measures to strengthen

- OJT programs by periodically reviewing student timecards for accuracy and completeness;
- Teacher Certification review process that ensures teachers are qualified and scheduled in accordance with their certifications. In the event the District has a Teacher that is working towards their certification, the applicable Out-of-Field Reports will be submitted to the Board for approval and Parent notifications shall be sent in a timely manner;
- Transportation will ensure students are placed in the appropriate ridership categories through an adequate review process, weighted students are identified based on the criteria required for IDEA-weighted classification, students are registered and passenger lists are filed, as required, and the validation of data between the student information system and the student transportation management software is enhanced.

We would like to thank you and your staff for your assistance and recommendations.

Sincerely,

Melba Luciano
Superintendent
The School District of Osceola County, Florida

Student Achievement – Our Number One Priority
Districtwide Accreditation by the Southern Association of Colleges and Schools
An Equal Opportunity Agency