REPORT NO. 2013-183
MAY 2013

PALM BEACH COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2012

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Palm Beach County District School Board members and the Superintendents of Schools who served during the 2011-12 fiscal year are listed below:

Member	District No.
Dr. Monroe Benaim	1
Charles E. Shaw	2
Karen M. Brill	3
Jennifer Prior Brown	4
Frank A. Barbieri, Jr., Chair	5
Marcia Andrews	6
Dr. Debra L. Robinson, Vice Chair	7

William F. Malone
Superintendent to December 3, 2011

E. Wayne Gent
Interim Superintendent from November 16, 2011, to December 3, 2011
Superintendent from December 4, 2011

The examination team leader was Christopher E. Tynes, CPA. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@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.

Palm Beach 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, 2012

CELLA	Comprehensive English Language Learning Assessment
CTE	Career and Technical Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FCAT	Florida Comprehensive Assessment Test
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IFSP	Individualized Family Support Plan
OJT	On-the-Job Training
PK	Prekindergarten

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

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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 ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Palm Beach 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, 2012:

- **Seventy-two of the 611 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 twenty-one of the 681 students in our ESE Support Levels 4 and 5 sample and 79 of the 256 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.**
- **Of the 599 students in our student transportation sample, 117 had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in 138 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 122.7216 but has a potential impact on the District's weighted FTE of a negative 347.9492. Noncompliance related to student transportation resulted in 17 findings and a proposed net adjustment of a negative 817 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 Palm Beach County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $1,210,592 (negative 347.9492 times $3,479.22).

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 PALM BEACH COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Palm Beach 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 Palm Beach County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 217 schools serving prekindergarten through twelfth grade students, reported 175,083.70 unweighted FTE for those students, and received approximately $106 million in State funding through FEFP.

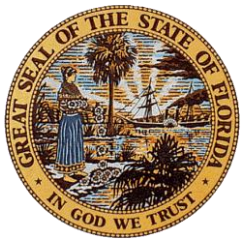
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately $23.9 million for student transportation as part of the State funding through FEFP.



AUDITOR GENERAL
STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT
PALM BEACH 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 July 2, 2012, that the Palm Beach 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, 2012. 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 2011-12* 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

   Seventy-two of the 611 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 twenty-one of the 681 students in our ESE Support Levels 4 and 5 sample[2] and 79 of the 256 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 ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Palm Beach 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, 2012.

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. 6, 7, 13, 14, 15, 17, 18, 20, 21, 22, 23, 24, 31, 32, 34, 41, 42, 43, 46, 49, 52, 53, 63, 64, 66, 67, 76, 84, 85, 88, 95, 96, 97, 101, 105, 106, 110, 111, 113, 114, 117, 118, 119, 122, 123, 126, 136, 137, and 138.*

[2] *For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 3, 4, 11, 12, 26, 27, 33, 47, 48, 50, 51, 54, 55, 56, 57, 58, 61, 65, 70, 71, 77, 78, 81, 86, 87, 89, 90, 91, 92, 98, 99, 100, 109, 128, 129, 130, 131, 132, 133, 134, and 135.*

[3] *For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 28, 29, 30, 37, 38, 39, 40, 62, 72, 73, 74, 79, 80, 82, 83, 103, 104, 115, and 116.*

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 ESE Support Levels 4 and 5 and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[4] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in 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
May 20, 2013

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[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

Palm Beach 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, 2012

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 175,083.70 unweighted FTE at 217 schools to the Department of Education for the fiscal year ended June 30, 2012.

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, 2012. (See NOTE B.) The population of schools (217) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (48,381) 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	208	39	33,603	438	14	120,481.4800	305.9496	85.4917
Basic with ESE Services	214	43	6,353	311	10	33,247.3900	257.2090	27.7862
ESOL	198	37	6,615	1,122	33	14,887.6800	950.3024	(172.7435)
ESE Support Levels 4 and 5	102	26	1,285	681	121	1,498.8700	533.2255	(52.4615)
Career Education 9-12	37	8	525	256	79	4,968.2800	49.0731	(10.7945)
All Programs	217	44	48,381	2,808	257	175,083.7000	2,095.7596	(122.7216)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Palm Beach 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, 2012

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (2,331) 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 or taught courses to classes that included ELL students. From the population of teachers, we sampled 611 and found exceptions for 72 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.)

Section 2 of the General Appropriations Act for the 2011-12 fiscal year (Chapter 2011-69, Laws of Florida) established the cost factors for that fiscal year as shown on SCHEDULE B. Generally, the cost factors are greater than or equal to 1.000, with Basic education cost factors being the lowest. However, for the 2011-12 fiscal year, the cost factor for Career Education 9-12 was 0.999. Chapter 2012-133, Laws of Florida, in part, amended Section 1011.62(13)(b), Florida Statutes, to add language providing that, beginning with the 2011-12 fiscal year, an audit adjustment may not result in the reclassification of special program FTE to basic program FTE if the special program cost factor is less than the basic program cost factor. Accordingly, for instances of noncompliance involving teachers not being properly certified and teaching Career Education 9-12 students out of field or parents of the students not being notified of the teachers' out-of-field status, we have presented disclosure Findings with no proposed adjustments. (See SCHEDULE D, Finding No. 118.)

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

Palm Beach 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, 2012

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	85.6009	1.102	94.3322
102	Basic 4-8	33.6030	1.000	33.6030
103	Basic 9-12	(33.7122)	1.019	(34.3527)
111	Grades K-3 with ESE Services	27.6750	1.102	30.4979
112	Grades 4-8 with ESE Services	4.1768	1.000	4.1768
113	Grades 9-12 with ESE Services	(4.0656)	1.019	(4.1428)
130	ESOL	(172.7435)	1.161	(200.5552)
254	ESE Support Level 4	(1.8593)	3.550	(6.6005)
255	ESE Support Level 5	(50.6022)	5.022	(254.1242)
300	Career Education 9-12	(10.7945)	.999	(10.7837)
Total		(122.7216)		(347.9492)

[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

Palm Beach 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, 2012

		Proposed Adjustments[1]			
No.	**Program**	**#0101**	**#0211**	**#0481**	**Balance Forward**
101	Basic K-3	.....	1.1400	.9200	2.0600
102	Basic 4-8	.4200	.5700	.....	.9900
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	1.5000	.....	.....	1.5000
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(.9200)	(1.7100)	(.9200)	(3.5500)
254	ESE Support Level 4	.0000	.....	.....	.0000
255	ESE Support Level 5	(1.5000)	.....	.....	(1.5000)
300	Career Education 9-12	.....	.....	.....	.0000
Total		(.5000)	.0000	.0000	(.5000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0531**	**#0621**	**#0651**	**#0671**	**Balance Forward**
101	2.0600	.8800	.9400	3.2100	2.2500	9.3400
102	.9900	.....	.....	.....	2.8200	3.8100
103	.0000	.....	.....	.....	.....	.0000
111	1.5000	.5000	.5000	.....	.....	2.5000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(3.5500)	(1.3800)	(.9400)	(3.2100)	(5.0700)	(14.1500)
254	.0000	(.5000)	(.5000)	.....	.....	(1.0000)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	(.5000)	(.5000)	.0000	.0000	.0000	(1.0000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0741**	**#0781**	**#0911**	**#0931**	**Balance Forward**
101	9.3400	19.2250	3.9300	8.7600	.5200	41.7750
102	3.8100	1.7700	.4600	4.3700	.....	10.4100
103	.0000	.....	.....	.....	.....	.0000
111	2.5000	.....	.....	.....	.....	2.5000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(14.1500)	(20.9950)	(4.3900)	(13.1300)	(.5200)	(53.1850)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	(1.0000)	.0000	.0000	.0000	.0000	(1.0000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0961**	**#1241**	**#1371**	**#1391**	**Balance Forward**
101	41.7750	.....	1.1500	.....	16.6800	59.6050
102	10.4100	.....	.....	.....	1.4500	11.8600
103	.0000	2.1664	.....	9.6344	.....	11.8008
111	2.5000	.....	2.0000	.....	.....	4.5000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	3.0000	.....	.....	.....	3.0000
130	(53.1850)	(2.1664)	(1.1500)	(10.0346)	(18.1300)	(84.6660)
254	(1.0000)	(3.0000)	(2.0000)	.....	.....	(6.0000)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	.0000	(.9972)	.....	(1.3640)	.....	(2.3612)
Total	(1.0000)	(.9972)	.0000	(1.7642)	.0000	(3.7614)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#1441**	**#1531**	**#1541**	**#1801**	**Balance Forward**
101	59.6050	.4650	3.6600	3.5650	.....	67.2950
102	11.8600	5.8500	.....	.5100	.....	18.2200
103	11.8008	.....	.....	.....	.....	11.8008
111	4.5000	.....	.5000	3.5000	2.7750	11.2750
112	.0000	(.5000)	1.0000	.....	1.5000	2.0000
113	3.0000	.....	.....	.....	4.5000	7.5000
130	(84.6660)	(5.8150)	(3.6600)	(4.0750)	.....	(98.2160)
254	(6.0000)	.....	(.5000)	(3.5000)	(5.7750)	(15.7750)
255	(1.5000)	.....	(1.0000)	.....	(3.5000)	(6.0000)
300	(2.3612)	.....	.....	.....	.....	(2.3612)
Total	(3.7614)	.0000	.0000	.0000	(.5000)	(4.2614)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#1811**	**#1851**	**#1961**	**#2001**	**Balance Forward**
101	67.2950	.....	.....	.4200	.....	67.7150
102	18.2200	.....	.....	.....	.....	18.2200
103	11.8008	.....	3.9170	.....	1.8340	17.5518
111	11.2750	1.6250	.....	.5000	.....	13.4000
112	2.0000	.....	.....	.....	.....	2.0000
113	7.5000	.....	.0000	.....	1.1668	8.6668
130	(98.2160)	.....	(4.4170)	(.4200)	(1.8340)	(104.8870)
254	(15.7750)	(1.3125)	(.5000)	.5000	(1.0000)	(18.0875)
255	(6.0000)	(.3125)	.....	(1.0000)	(.1668)	(7.4793)
300	(2.3612)	.....	(1.4150)	.....	(.3068)	(4.0830)
Total	(4.2614)	.0000	(2.4150)	.0000	(.3068)	(6.9832)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]				
No.	Brought Forward	#2201	#2331	#2411	#2431	Balance Forward
101	67.7150	.....	.....	.....	4.0250	71.7400
102	18.2200	.....	.....	.5000	2.7900	21.5100
103	17.5518	.2449	3.5716	.....	.....	21.3683
111	13.4000	.....	.....	.....	.....	13.4000
112	2.0000	.....	.....	.5000	.....	2.5000
113	8.6668	1.0000	1.5000	.....	.....	11.1668
130	(104.8870)	.....	(3.1212)	.....	(6.8150)	(114.8232)
254	(18.0875)	(1.5000)	(1.9504)	.5000	.....	(21.0379)
255	(7.4793)	.....	.....	(1.5000)	.....	(8.9793)
300	(4.0830)	(2.1907)	(1.6734)	.....	.....	(7.9471)
Total	(6.9832)	(2.4458)	(1.6734)	.0000	.0000	(11.1024)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#2531**	**#2721**	**#2761**	**#2791**	**Balance Forward**
101	71.7400	.....	.....	7.5800	.....	79.3200
102	21.5100	.....	.....	6.4950	.....	28.0050
103	21.3683	.....	.....	.....	.....	21.3683
111	13.4000	5.0000	.5000	.....	.5000	19.4000
112	2.5000	1.0000	.....	.....	.....	3.5000
113	11.1668	.....	.....	.....	.....	11.1668
130	(114.8232)	.....	.....	(14.0750)	.....	(128.8982)
254	(21.0379)	(1.0000)	.....	.....	.....	(22.0379)
255	(8.9793)	(6.0000)	(.5000)	.....	(.5000)	(15.9793)
300	(7.9471)	.....	.....	.....	.....	(7.9471)
Total	(11.1024)	(1.0000)	.0000	.0000	.0000	(12.1024)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#2941**	**#3251**	**#3261**	**#3344**	**Balance Forward**
101	79.3200	.9984	.....	.9100	.....	81.2284
102	28.0050	1.4980	.....	4.0500	.....	33.5530
103	21.3683	.....	(2.0830)	.....	.3333	19.6186
111	19.4000	6.1750	.....	1.5000	.....	27.0750
112	3.5000	1.0000	.....	.....	.....	4.5000
113	11.1668	.....	.....	.....	.....	11.1668
130	(128.8982)	.....	(1.0842)	(5.4600)	(.3333)	(135.7757)
254	(22.0379)	20.6786	.....	(.5000)	.....	(1.8593)
255	(15.9793)	(28.5750)	.....	(1.0000)	.....	(45.5543)
300	(7.9471)	.....	(.9296)	.....	.....	(8.8767)
Total	(12.1024)	1.7750	(4.0968)	(.5000)	.0000	(14.9242)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#3349**	**#3386**	**#3392**	**#3971**	**Balance Forward**
101	81.2284	.....	.....	4.4100	.....	85.6384
102	33.5530	.....	.....	.0500	.....	33.6030
103	19.6186	1.7000	29.3248	.0834	(86.6000)	(35.8732)
111	27.0750	.....	.....	.....	.....	27.0750
112	4.5000	.....	.....	.....	.....	4.5000
113	11.1668	(1.5000)	.....	.....	(14.9000)	(5.2332)
130	(135.7757)	(.2000)	(30.3244)	(5.5434)	(.9000)	(172.7435)
254	(1.8593)	.....	.....	.....	.....	(1.8593)
255	(45.5543)	.....	.....	.....	.....	(45.5543)
300	(8.8767)	.....	(1.9178)	.....	.....	(10.7945)
Total	(14.9242)	.0000	(2.9174)	(1.0000)	(102.4000)	(121.2416)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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, 2012

		Proposed Adjustments[1]		
No.	**Program**	**Brought Forward**	**#9034**	**Total**
101	Basic K-3	85.6384	(.0375)	85.6009
102	Basic 4-8	33.6030	.....	33.6030
103	Basic 9-12	(35.8732)	2.1610	(33.7122)
111	Grades K-3 with ESE Services	27.0750	.6000	27.6750
112	Grades 4-8 with ESE Services	4.5000	(.3232)	4.1768
113	Grades 9-12 with ESE Services	(5.2332)	1.1676	(4.0656)
130	ESOL	(172.7435)	.....	(172.7435)
254	ESE Support Level 4	(1.8593)	.....	(1.8593)
255	ESE Support Level 5	(45.5543)	(5.0479)	(50.6022)
300	Career Education 9-12	(10.7945)	.....	(10.7945)
Total		(121.2416)	(1.4800)	(122.7216)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Palm Beach 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, 2012

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 2011-12* 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 ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Palm Beach 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 67.

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.		
Allamanda Elementary School (#0101)		
1. [Ref. 10101] One ELL student was not in membership during the reporting survey week and should not have been reported with the survey's results. We propose the following adjustment:		
102 Basic 4-8	(.0400)	
130 ESOL	(.4600)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Allamanda Elementary School (#0101) (Continued)		
2. [Ref. 10102] The file for one ELL student did not contain the following documentation: (a) an *ELL Student Plan;* (b) English language assessments that would support the student's ESOL placement; and (c) parental notification of the student's ESOL placement. We propose the following adjustment:		
102 Basic 4-8	.4600	
130 ESOL	(.4600)	.0000
3. [Ref. 10104] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	(1.5000)	.0000
4. [Ref. 10105] We noted exceptions involving three ESE students, as follows: (a) there was no evidence that the *Matrix of Services* form for one student was reviewed and updated when the student's new IEP was developed, and (b) the *Matrix of Services* forms for two students were not prepared until after the reporting surveys. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
		(.5000)
Lincoln Elementary School (#0211)		
5. [Ref. 21101] The file for one ELL student did not contain documentation to justify the student's extended ESOL placement. We also noted that an ELL Committee was not timely convened (August 31, 2011) when recommending the student's extended ESOL placement based on the student's ESOL anniversary date (October 31, 2011). We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Lincoln Elementary School (#0211) (Continued)		
102 Basic 4-8	.4600	
130 ESOL	(.4600)	.0000

6. [Ref. 21170] One teacher taught Primary Language Arts courses to a class that included ELL students but had earned only 120 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.1400	
130 ESOL	(1.1400)	.0000

7. [Ref. 21171] One teacher taught classes that included an ELL student 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 student were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment

102 Basic 4-8	.1100	
130 ESOL	(.1100)	.0000
		.0000

West Gate Elementary School (#0481)

8. [Ref. 48101] The file for one ELL student did not contain evidence that the parents had been notified of their child's ESOL placement. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
West Gate Elementary School (#0481) (Continued)		
101 Basic K-3	.9200	
130 ESOL	(.9200)	.0000
		.0000
Belvedere Elementary School (#0531)		
9. [Ref. 53101] The file for one ELL student contained evidence that an ELL Committee had convened (May 16, 2011); however, there was no recommendation to extend the student's ESOL placement. We propose the following adjustment:		
101 Basic K-3	.9200	
130 ESOL	(.9200)	.0000
10. [Ref. 53102] One ELL student was not in membership during the reporting survey week and should not have been reported with the survey's results. We propose the following adjustment:		
101 Basic K-3	(.0400)	
130 ESOL	(.4600)	(.5000)
11. [Ref. 53103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Forest Hill Elementary School (#0621)		
12. [Ref. 62102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
13. [Ref. 62170] One teacher 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:		
101 Basic K-3	.9400	
130 ESOL	(.9400)	.0000
		.0000
Palm Springs Elementary School (#0651)		
14. [Ref. 65170] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had not earned the in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We noted that the teacher had earned 60 in-service training points (December 2011) but according to the teacher's timeline required 60 points (Basic subject area courses) and 240 points (Primary Language Arts courses) to be earned by the October 2011 survey. We propose the following adjustment:		
101 Basic K-3	3.2100	
130 ESOL	(3.2100)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Highland Elementary School (#0671)		
15. [Ref. 67170] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. The teacher's in-service training timeline required 60 points to be earned for the Basic subject area course and 120 points to be earned for the Primary Language Arts courses. We propose the following adjustment:		
101 Basic K-3	2.2500	
102 Basic 4-8	2.8200	
130 ESOL	(5.0700)	.0000
		.0000
Barton Elementary School (#0741)		
16. [Ref. 74103] The *ELL Student Plan* for one student was not dated and we could not otherwise determine if it had been prepared timely (i.e., prior to the reporting surveys). We propose the following adjustment:		
101 Basic K-3	.8900	
130 ESOL	(.8900)	.0000
17. [Ref. 74170/71/74] Three teachers were not properly certified to teach ELL students and were either not approved by the School Board to teach such students out of field (Ref. 74174) or not approved until February 15, 2012, which was after the October 2011 survey (Ref. 74170/71). We also noted that the parents of the ELL students were either not notified of the teachers' out-of-field status (Ref. 74174) or not notified until February 10, 2012 (Ref. 74170/71). We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Barton Elementary School (#0741) (Continued)		
Ref. 74170		
102 Basic 4-8	1.7700	
130 ESOL	(1.7700)	.0000
Ref. 74171		
101 Basic K-3	3.5100	
130 ESOL	(3.5100)	.0000
Re. 74174		
101 Basic K-3	2.3700	
130 ESOL	(2.3700)	.0000

18. [Ref. 74172/73] Two teachers taught Primary Language Arts courses to classes that included ELL students but had earned none of the 60 in-service training points (Ref. 74172) or only 60 of the 300 (Ref. 74173) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 74172		
101 Basic K-3	6.7350	
130 ESOL	(6.7350)	.0000
Ref. 74173		
101 Basic K-3	5.7200	
130 ESOL	(5.7200)	.0000
		.0000

Rolling Green Elementary School (#0781)

19. [Ref. 78102] The English Language proficiency of one ELL student was not assessed and an ELL Committee was not convened to support the student's extended ESOL placement for a fourth year. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Rolling Green Elementary School (#0781) (Continued)		
102 Basic 4-8	.4600	
130 ESOL	(.4600)	.0000

20. [Ref. 78170] One teacher taught Primary Language Arts courses to classes that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.0600	
130 ESOL	(2.0600)	.0000

21. [Ref. 78171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 15, 2012, which was after the October 2011 survey. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status until February 10, 2012. We propose the following adjustment:

101 Basic K-3	1.8700	
130 ESOL	(1.8700)	.0000
		.0000

Pine Grove Elementary School (#0911)

22. [Ref. 91170/71] Two teachers taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. The teachers' in-service training timelines required 60 points to be earned for Basic subject area courses and 120 points to be earned for Primary Language Arts courses. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Pine Grove Elementary School (#0911) (Continued)		
Ref. 91170		
102 Basic 4-8	4.3700	
130 ESOL	(4.3700)	.0000
Ref. 91171		
101 Basic K-3	6.7800	
130 ESOL	(6.7800)	.0000

23. [Ref. 91172/73] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until February 15, 2012, which was after the October 2011 survey. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status until February 10, 2012. We propose the following adjustments:

Ref. 91172		
101 Basic K-3	.5400	
130 ESOL	(.5400)	.0000
Ref. 91173		
101 Basic K-3	1.4400	
130 ESOL	(1.4400)	.0000
		.0000

J. C. Mitchell Elementary School (#0931)

24. [Ref. 93170] One teacher taught Primary Language Arts courses to classes that included ELL students but had earned only 120 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
J. C. Mitchell Elementary School (#0931) (Continued)		
101 Basic K-3	.5200	
130 ESOL	(.5200)	.0000
		.0000
Boca Raton Community High School (#0961)		
25. [Ref. 96101] One ELL student scored English proficient on all subparts of the CELLA exam and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000
26. [Ref. 96102] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
27. [Ref. 96103] The file for one ESE student did not contain a *Matrix of Services* form corresponding to the IEP (June 1, 2011) that was valid during the reporting survey. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
28. [Ref. 96104] One Career Education 9-12 (OJT) student was not employed during the week of the reporting survey and was not otherwise engaged in a job search. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Boca Raton Community High School (#0961) (Continued)		
300 Career Education 9-12	(.0830)	(.0830)

29. [Ref. 96105] Four Career Education 9-12 (OJT) students had withdrawn from OJT prior to the reporting surveys. We propose the following adjustment:

300 Career Education 9-12	(.3320)	(.3320)

30. [Ref. 96106] The timecards for four Career Education 9-12 (OJT) students indicated that the students did not work during the reporting surveys. We propose the following adjustment:

300 Career Education 9-12	(.5822)	(.5822)

31. [Ref. 96170] One teacher taught a Basic subject area class 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	.3336	
130 ESOL	(.3336)	.0000

32. [Ref. 96171] One teacher 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 teacher had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Boca Raton Community High School (#0961) (Continued)		
103 Basic 9-12	1.3324	
130 ESOL	(1.3324)	.0000
		(.9972)
Gove Elementary School (#1241)		
33. [Ref. 124101] 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	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
34. [Ref. 124170] One teacher 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:		
101 Basic K-3	1.1500	
130 ESOL	(1.1500)	.0000
		.0000
Palm Beach Gardens High School (#1371)		
35. [Ref. 137101] The English language proficiency of one student was not assessed and an ELL Committee was not convened within 30 days of the student's ESOL anniversary date. Consequently, the student's extended ESOL placement was not adequately supported. We propose the following adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Palm Beach Gardens High School (#1371) (Continued)		
36. [Ref. 137103] One student was incorrectly reported in ESOL. The student was a foreign exchange student; consequently, the student was not eligible to be reported in the ESOL Program. We propose the following adjustment:		
103 Basic 9-12	.4002	
130 ESOL	(.4002)	.0000
37. [Ref. 137104] The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We propose the following adjustment:		
300 Career Education 9-12	(.0164)	(.0164)
38. [Ref. 137105] Nine students were incorrectly reported in Career Education 9-12 (OJT). The students were not receiving compensation for employment but were participating in a volunteer work program. We propose the following adjustment:		
300 Career Education 9-12	(.9142)	(.9142)
39. [Ref. 137106] The files for three Career Education 9-12 (OJT) students did not contain timecards for the week of the reporting survey. We propose the following adjustment:		
300 Career Education 9-12	(.3336)	(.3336)
40. [Ref. 137107] One Career Education 9-12 (OJT) student was not in attendance during the 11-day window of the reporting survey and should not have been reported with the survey's results. We propose the following adjustment:		
103 Basic 9-12	(.4002)	
300 Career Education 9-12	(.0998)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Palm Beach Gardens High School (#1371) (Continued)		
41. [Ref. 137170/71] Two teachers taught Basic subject area courses to ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 137170		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
Ref. 137171		
103 Basic 9-12	8.8008	
130 ESOL	(8.8008)	.0000
		(1.7642)
Wynnebrook Elementary School (#1391)		
42. [Ref. 139170/73/74] Three teachers taught Primary Language Arts courses to classes that included ELL students but had earned only 60 (Ref. 139170), 240 (Ref. 139173), or 120 (Ref. 139174) of the 300 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 139170		
101 Basic K-3	2.7000	
130 ESOL	(2.7000)	.0000
Ref. 139173		
101 Basic K-3	.6900	
130 ESOL	(.6900)	.0000
Ref. 139174		
101 Basic K-3	5.9400	
130 ESOL	(5.9400)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
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Findings		Proposed Net Adjustments (Unweighted FTE)
Wynnebrook Elementary School (#1391) (Continued)		
43. [Ref. 139171/72] Two teachers taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. The teachers' in-service training timelines required 60 points to be earned for Basic subject area courses and 60 points (Ref. 139172) or 180 points (Ref. 139171) to be earned for Primary Language Arts courses. We propose the following adjustments:		
Ref. 139171		
102 Basic 4-8	1.4500	
130 ESOL	(1.4500)	.0000
Ref. 139172		
101 Basic K-3	7.3500	
130 ESOL	(7.3500)	.0000
		.0000
Melaleuca Elementary School (#1441)		
44. [Ref. 144101] The file for one ESE student did not contain evidence that the student's parents had been notified of and invited to the student's IEP meeting. We propose the following adjustment:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
45. [Ref. 144102] The file for one ELL student did not contain an *ELL Student Plan*. We propose the following adjustment:		
101 Basic K-3	.4650	
130 ESOL	(.4650)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Melaleuca Elementary School (#1441) (Continued)		
46. [Ref. 144170] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had not earned the in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We noted that: (a) the teacher had subsequently earned the required 60 points for the Basic subject area courses but not until December 2011, which was after the October 2011 survey, and (b) the teacher had not earned the required 240 points for the Primary Language Arts courses. We propose the following adjustment:		
102 Basic 4-8	5.3500	
130 ESOL	(5.3500)	.0000
		.0000
Clifford O. Taylor/Kirklane Elementary School (#1531)		
47. [Ref. 153101] The *Matrix of Services* forms for two ESE students were missing and could not be located. The District subsequently provided the *Matrix of Services* forms; however, we were unable to determine if these *Matrix of Services* forms were prepared timely (i.e., prior to the reporting surveys). We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	.0000
48. [Ref. 153102] The *Matrix of Services* form for one ESE student reported in Program No. 255 (ESE Support Level 5) was totaled incorrectly as 22 points. The actual total was 21 points equating to a reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Clifford O. Taylor/Kirklane Elementary School (#1531) (Continued)		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

49. [Ref. 153170/71] We noted the following exceptions for two teachers who taught either Primary Language Arts courses or Basic subject area courses and Primary Language Arts courses to classes that included ELL students but had not earned the required number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines:

a. One teacher (Ref. 153170), who taught a Primary Language Arts course, had earned only 120 of the 240 in-service training points.

b. One teacher (Ref. 153171), who taught both areas, had earned none of the 60 points for the Basic subject area courses and had earned none of the 240 points for the Primary Language Arts courses.

We propose the following adjustments:

Ref. 153170		
101 Basic K-3	1.1200	
130 ESOL	(1.1200)	.0000
Ref. 153171		
101 Basic K-3	2.5400	
130 ESOL	(2.5400)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Dwight D. Eisenhower Elementary School (#1541)		
50. [Ref. 154101] The *Matrix of Services* forms for four ESE students, who each earned .5000 FTE, incorrectly included three Special Consideration points designated for PK students earning less than .5000 FTE. We propose the following adjustment:		
111 Grades K-3 with ESE Services	3.0000	
254 ESE Support Level 4	(3.0000)	.0000
51. [Ref. 154102] The *Matrix of Services* form for one ESE student reported in Program No. 254 (ESE Support Level 4) was totaled incorrectly as 18 points. The actual total was 17 points equating to a reporting in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
52. [Ref. 154170] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. The teacher's in-service training timeline required 60 points to be earned for the Basic subject area courses and 120 points to be earned for the Primary Language Arts courses. We propose the following adjustment:		
101 Basic K-3	2.3750	
130 ESOL	(2.3750)	.0000
53. [Ref. 154171/72] Two teachers taught Primary Language Arts courses to ELL students but had earned only 60 of the 180 (Ref. 154171) or 60 of the 240 (Ref. 154172) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Dwight D. Eisenhower Elementary School (#1541) (Continued)		
Ref. 154171		
101 Basic K-3	1.1900	
130 ESOL	(1.1900)	.0000
Ref. 154172		
102 Basic 4-8	.5100	
130 ESOL	(.5100)	.0000
		.0000
Royal Palm School (#1801)		
54. [Ref. 180101] One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been reported with the survey's results. We propose the following adjustment:		
255 ESE Support Level 5	(.5000)	(.5000)
55. [Ref. 180102] We noted the following exceptions involving six ESE students: (a) there was no evidence that the *Matrix of Services* forms for five students were reviewed and updated when the students' new IEPs were developed, and (b) one student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.3125	
112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	2.5000	
254 ESE Support Level 4	(2.3125)	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Royal Palm School (#1801) (Continued)		
56. [Ref. 180103] Ten ESE students were not reported in accordance with the students' *Matrix of Services* forms. We also noted that one of the student's *Matrix of Services* forms was prepared prior to the student's IEP meeting. We propose the following adjustment:		
111 Grades K-3 with ESE Services	2.9625	
112 Grades 4-8 with ESE Services	1.0000	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(3.9625)	
255 ESE Support Level 5	(2.0000)	.0000
57. [Ref. 180104] The *Matrix of Services* form for one ESE student reported in Program No. 111 (Grades K-3 with ESE Services) was incorrectly scored. One of the Domains marked at a Level 5 service was only scored as a Level 1 service. Consequently, the total points scored were understated by four points and should have totaled 19 points supporting the student's reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000
		(.5000)
Coral Sunset Elementary School (#1811)		
58. [Ref. 181101] Three 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	1.6250	
254 ESE Support Level 4	(1.3125)	
255 ESE Support Level 5	(.3125)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Palm Beach Lakes High School (#1851)		
59. [Ref. 185101] One ESE student was not in membership during the reporting survey week and should not have been reported with the survey's results. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
60. [Ref. 185102] One ELL student was not in attendance during the 11-day window of the reporting survey and should not have been reported with the survey's results. We propose the following adjustment:		
103 Basic 9-12	(.1664)	
130 ESOL	(.3336)	(.5000)
61. [Ref. 185103] The *Matrix of Services* form for one ESE student reported in Program No. 254 (ESE Support Level 4) was incomplete. The services to be provided to the student were indicated in only three of the five domains. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
62. [Ref. 185104] The timecards for ten Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(1.4150)	(1.4150)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Palm Beach Lakes High School (#1851) (Continued)		
63. [Ref. 185170/72] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 185170		
103 Basic 9-12	1.8348	
130 ESOL	(1.8348)	.0000
Ref. 185172		
103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000
64. [Ref. 185171/73] Two teachers taught Language Arts courses to ELL students but had earned none of the 60 (Ref. 185173) or none of the 300 (Ref. 185171) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 185171		
103 Basic 9-12	1.3312	
130 ESOL	(1.3312)	.0000
Ref. 185173		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		(2.4150)
Sandpiper Shores Elementary School (#1961)		
65. [Ref. 196101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Sandpiper Shores Elementary School (#1961) (Continued)		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000
66. [Ref. 196170] The parents of ELL students taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	.4200	
130 ESOL	(.4200)	.0000
		.0000
Park Vista Community High School (#2001)		
67. [Ref. 200171] One teacher taught a Language Arts course to an ELL student but had earned only 120 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since this student is proposed for adjustment in Finding No. 68 (Ref. 200101), we are presenting this disclosure Finding with no proposed adjustment.		.0000
68. [Ref. 200101] One ELL student scored English proficient on all subparts of the May 2011 CELLA exam. An ELL Committee was convened and noted the aforementioned CELLA exam along with an outdated FCAT (October 2010) as a basis for the student's extension in the ESOL Program. However, the student's extended ESOL placement was not adequately supported based on the documentation cited. We propose the following adjustment:		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Park Vista Community High School (#2001) (Continued)		
69. [Ref. 200102] The file for one ELL student did not contain an *ELL Student Plan* that covered the 2011-12 school year. We propose the following adjustment:		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
70. [Ref. 200103] The course schedule for one ESE student receiving instruction in both on-campus and homebound instruction based on the student's placement in the Hospital and Homebound Program was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus portion of the student's schedule. The on-campus portion should have been report in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment.		
113 Grades 9-12 with ESE Services	.1668	
255 ESE Support Level 5	(.1668)	.0000
71. [Ref. 200104] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was developed. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
72. [Ref. 200105] 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	(.0834)	(.0834)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Park Vista Community High School (#2001) (Continued)		
73. [Ref. 200106] The number of hours worked for one Career Education 9-12 (OJT) student was overstated. The student was reported as working 17.25 hours (or .3450 FTE) but worked only 12 hours (or .2400 FTE). We propose the following adjustment:		
300 Career Education 9-12	(.1050)	(.1050)
74. [Ref. 200107] The timecard for one Career Education 9-12 (OJT) student was signed by the student and the student's training supervisor on October 10, 2011, which was prior to the end of the reporting survey. Consequently, the hours worked subsequent to that date were not verified. We propose the following adjustment:		
300 Career Education 9-12	(.1184)	(.1184)
75. [Ref. 200108] An ELL Committee was not convened to consider one student's extended ESOL placement. We propose the following adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
76. [Ref. 200170] One teacher taught Basic subject area courses to an ELL student but had earned only 10 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	.0834	
130 ESOL	(.0834)	.0000
		(.3068)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
William T. Dwyer High School (#2201)		
77. [Ref. 220101] The IEP for one ESE student expired as of January 7, 2011, and the subsequent IEP was not completed until May 27, 2011, which was after the reporting survey. Consequently, there was not a valid IEP in effect during the reporting survey. We propose the following adjustment:		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
78. [Ref. 220102] 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	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
79. [Ref. 220104] We noted exceptions involving 16 Career Education 9-12 (OJT) students, as follows: (a) the timecards for 7 students were not signed by the students' employers or were signed prior to the reporting survey week; (b) the records for 4 students indicated that the students did not work during the reporting survey; (c) the reported hours worked for 2 students were overstated; and (d) the timecards for 3 students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(2.0658)	(2.0658)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
William T. Dwyer High School (#2201) (Continued)		
80. [Ref. 220105] The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours than were reported (6 hours versus 8.16 hours) in the October 2011 survey. We also noted that the student was not in attendance during the February 2012 survey and should not have been included with that survey's results. We propose the following adjustment:		
103 Basic 9-12	(.2551)	
300 Career Education 9-12	(.1249)	(.3800)
		(2.4458)
Royal Palm Beach High School (#2331)		
81. [Ref. 233101] The *Matrix of Services* forms for three ESE students were missing and could not be located. We also noted that the file for one of these students did not contain an IEP covering the October 2011 reporting survey. We propose the following adjustment:		
103 Basic 9-12	.4504	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.9504)	.0000
82. [Ref. 233102] The timecards for nine Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(1.4335)	(1.4335)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Royal Palm Beach High School (#2331) (Continued)		
83. [Ref. 233103] The timecards for two Career Education 9-12 (OJT) students did not list the students' work hours on a daily basis. Consequently, we were unable to determine the actual hours worked by the student during the reporting survey. We also noted that these students were not engaged in employment for compensation. We propose the following adjustment:		
300 Career Education 9-12	(.2399)	(.2399)
84. [Ref. 233170/72/73] Three teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 233170		
103 Basic 9-12	.7803	
130 ESOL	(.7803)	.0000
Ref. 233172		
103 Basic 9-12	.6069	
130 ESOL	(.6069)	.0000
Ref. 233173		
103 Basic 9-12	1.0404	
130 ESOL	(1.0404)	.0000
85. [Ref. 233171] One teacher taught Language Arts courses to classes that included ELL students but had earned only 97 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Royal Palm Beach High School (#2331) (Continued)		
103 Basic 9-12	.6936	
130 ESOL	(.6936)	.0000
		(1.6734)
Indian Ridge School (#2411)		
86. [Ref. 241101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000
87. [Ref. 241102] The IEP for one ESE student was missing and could not be located. We propose the following adjustment:		
102 Basic 4-8	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000
South Grade Elementary School (#2431)		
88. [Ref. 243170/71] Two teachers taught Primary Language Arts courses to classes that included ELL students but had earned only 120 (Ref. 243170) or 60 (Ref. 243171) of the 180 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 243170		
102 Basic 4-8	2.7900	
130 ESOL	(2.7900)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		**Proposed Net Adjustments (Unweighted FTE)**
South Grade Elementary School (#2431) (Continued)		
Ref. 243171		
101 Basic K-3	4.0250	
130 ESOL	(4.0250)	.0000
		.0000
Potentials Charter School (#2531)		
89. [Ref. 253101] There was no evidence that the *Matrix of Services* forms for eight students had been reviewed and updated when the students' new IEPs were prepared. We also noted that two of the *Matrix of Services* forms incorrectly included the three Special Consideration points designated for PK students earning less than .5000 FTE. The students were reported for .5000 FTE. We propose the following adjustment:		
111 Grades K-3 with ESE Services	4.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(2.5000)	
255 ESE Support Level 5	(3.0000)	.0000
90. [Ref. 253102] The *Matrix of Services* forms for four ESE students, who each earned .5000 FTE, incorrectly included the three Special Consideration points designated for PK students earning less than .5000 FTE. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	(2.0000)	.0000
91. [Ref. 253103] The file for one ESE student did not contain evidence that the student's ESE teacher participated in the development of the student's IEP. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Potentials Charter School (#2531) (Continued)		
255 ESE Support Level 5	(1.0000)	(1.0000)
		(1.0000)
Discovery Key Elementary School (#2721)		
92. [Ref. 272101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000
Cholee Lake Elementary School (#2761)		
93. [Ref. 276101] One student's English Language proficiency was not timely assessed and an ELL Committee was not timely convened prior to the student's extended placement in ESOL for a sixth year. We noted that the student' English Language proficiency was assessed in March 2011 and an ELL Committee convened in August 2011; however, the student should have been assessed and an ELL Committee convened near the student's January 2012 ESOL anniversary date. We propose the following adjustment:		
102 Basic 4-8	.4650	
130 ESOL	(.4650)	.0000
94. [Ref. 276102] The file for one ELL student did not contain sufficient documentation to support the student's continued ESOL placement. The second grade student scored English proficient on all subparts of the CELLA exam and there was no evidence that an ELL Committee had convened to consider the student's continued ESOL placement. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Cholee Lake Elementary School (#2761) (Continued)		
101 Basic K-3	.4650	
130 ESOL	(.4650)	.0000

95. [Ref. 276170] One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field. We also noted that the teacher had earned only 150 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.7000	
130 ESOL	(2.7000)	.0000

96. [Ref. 276171/72/74] We noted the following exceptions for three teachers who taught either Primary Language Arts courses or Basic subject area courses and Primary Language Arts courses to classes that included ELL students but had not earned the required number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines:

a. One teacher (Ref. 276171), who taught both areas, had earned none of the 60 points for the Basic subject area courses and had earned none of the 240 points for the Primary Language Arts courses.

b. One teacher (Ref. 276172), who taught a Primary Language Arts course, had earned only 180 of the 240 in-service training points.

c. One teacher (Ref. 276174), who taught both areas, had earned none of the 60 points for the Basic subject area courses and had earned none of the 180 points for the Primary Language Arts courses.

We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Cholee Lake Elementary School (#2761) (Continued)		
Ref. 276171		
102 Basic 4-8	.9000	
130 ESOL	(.9000)	.0000
Ref. 276172		
101 Basic K-3	1.8500	
130 ESOL	(1.8500)	.0000
Ref. 276174		
102 Basic 4-8	4.4500	
130 ESOL	(4.4500)	.0000

97. [Ref. 276173] One teacher taught Basic subject area courses to 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:

101 Basic K-3	2.5650	
102 Basic 4-8	.6800	
130 ESOL	(3.2450)	.0000
		.0000

Renaissance Learning Center (#2791)

98. [Ref. 279101] The file for one ESE student did not contain a *Matrix of Services* form that covered the reporting survey. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Palm Beach School for Autism (#2941)		
99. [Ref. 294101] Eight ESE students were not reported in accordance with the students' *Matrix of Services* forms. We also noted that the course schedules for four of these students were underreported. The PK students were reported for 1,140 instructional minutes (or .4750 FTE) but should have been reported for 1,350 instructional minutes (or .5000 FTE) in accordance with the school's bell schedule. We propose the following adjustment:		
111 Grades K-3 with ESE Services	3.0250	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	.0500	
255 ESE Support Level 5	(3.8750)	.2000
100. [Ref. 294102] The course schedules and associated FTE for 35 PK ESE students (13 were in our ESE Support Levels 4 and 5 sample and 1 was in our Basic with ESE Services sample) were underreported. The PK students were reported for less than a full-time schedule (i.e., for .4750 FTE based on 1,140 instructional minutes); however, the students were receiving more than 1,200 minutes of instruction which equates to a full-time schedule for a PK student and should have been reported for .5000 FTE in accordance with the school's bell schedule. Consequently, the *Matrix of Services* forms for 31 of these students incorrectly included three Special Consideration points designated for PK students earning less than .5000 FTE. Therefore, the students who were reported in Program No. 255 (ESE Support Level 5) and Program No. 254 (ESE Support Level 4) should have actually been reported in Program No. 254 (ESE Support Level 4) and Program No. 111 (Grades K-3 with ESE Services), respectively. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Palm Beach School for Autism (#2941) (Continued)		
111 Grades K-3 with ESE Services	3.1500	
254 ESE Support Level 4	23.1250	
255 ESE Support Level 5	(24.7000)	1.5750

101. [Ref. 294170] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 15, 2012, which was after the October 2011 survey. The teacher was certified in ESE but taught courses that also required an Autism Spectrum Disorders endorsement. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status until February 10, 2012. We propose the following adjustment:

101 Basic K-3	.9984	
102 Basic 4-8	1.4980	
254 ESE Support Level 4	(2.4964)	.0000
		1.7750

West Boca Raton High School (#3251)

102. [Ref. 325101] We noted that seven students who were not in our sample were not in attendance during the 11-day window of the reporting survey and should not have been reported with the survey's results. Accordingly, we propose the following adjustment:

103 Basic 9-12	(3.1672)	
300 Career Education 9-12	(.1668)	(3.3340)

103. [Ref. 325102] The timecard for one Career Education 9-12 (OJT) student indicated that the student did not work during the reporting survey week. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
West Boca Raton High School (#3251) (Continued)		
300 Career Education 9-12	(.0967)	(.0967)

104. [Ref. 325103] Four students were incorrectly reported in Career Education 9-12 (OJT). The students were not employed during the respective reporting surveys. We propose the following adjustment:

300 Career Education 9-12	(.6661)	(.6661)

105. [Ref. 325170/71] Two teachers taught Language Arts courses to ELL students but had earned only 180 of the 300 (Ref. 325170) or none of the 180 (Ref. 325171) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 325170		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
Ref. 325171		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000

106. [Ref. 325172/73] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that one of the teachers (Ref. 325172) 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 adjustments:

Ref. 325172		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
West Boca Raton High School (#3251) (Continued)		
Ref. 325173		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		(4.0968)
Diamond View Elementary School (#3261)		
107. [Ref. 326101] One ELL student was not in membership during the reporting survey week and should not have been reported with the survey's results. We propose the following adjustment:		
101 Basic K-3	(.0300)	
130 ESOL	(.4700)	(.5000)
108. [Ref. 326102] The file for one ELL student did not contain sufficient documentation to support the student's extended placement in ESOL for a fourth year. The student scored English proficient on all subparts of the March 2011 CELLA exam. An ELL Committee was convened in August 2011 but only referenced the previously mentioned CELLA exam as a basis for extended ESOL placement instead of at least two of the five criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., FAC. We propose the following adjustment:		
101 Basic K-3	.9400	
130 ESOL	(.9400)	.0000
109. [Ref. 326103] There was no evidence that the *Matrix of Services* forms for two ESE students were reviewed or updated when the students' new IEPs were prepared. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Diamond View Elementary School (#3261) (Continued)		
110. [Ref. 326170] One teacher was not properly certified and was either not approved by the School Board to teach out of field (ESOL) or not until October 19, 2011 (Elementary Education), which was after the October 2011 survey. We also noted that the parents of the students were not notified of the teacher's out-of-field status in Elementary Education. We propose the following adjustment:		
102 Basic 4-8	4.0500	
130 ESOL	(4.0500)	.0000
		(.5000)
Tomorrow's Promise Community School (#3344)		
111. [Ref. 334470] One teacher 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:		
103 Basic 9-12	.3333	
130 ESOL	(.3333)	.0000
		.0000
Excel Leadership Academy (#3349)		
112. [Ref. 334901] The IEPs for two ESE students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Excel Leadership Academy (#3349) (Continued)		
113. [Ref. 334970] One teacher taught a Basic subject area course to 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	.2000	
130 ESOL	(.2000)	.0000
		.0000
Toussaint L'ouverture High School (#3386)		
114. [Ref. 338670] One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach. Since the students are proposed for adjustment in Finding No. 115 (Ref. 338601) and Finding No. 116 (Ref. 338602), we are presenting this disclosure Finding with no proposed adjustment.		
		.0000
115. [Ref. 338601] The timecards for seven Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(1.4174)	(1.4174)
116. [Ref. 338602] The source attendance records for three Career Education 9-12 (OJT) students were missing and could not be located. Consequently, the students should not have been reported with the surveys' results. We propose the following adjustment:		
103 Basic 9-12	(.8328)	
130 ESOL	(.1668)	
300 Career Education 9-12	(.5004)	(1.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Toussaint L'ouverture High School (#3386) (Continued)		
117. [Ref. 338672] One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:		
103 Basic 9-12	7.6652	
130 ESOL	(7.6652)	.0000
118. [Ref. 338671] We noted the following exceptions for one teacher who taught a Career Education 9-12 course and Reading courses to classes that included ELL students:		
a. The teacher was not approved to teach a Career Education 9-12 course out of field. The teacher was certified in French but taught a course that required certification in any field with the Teacher Coordinator of Work Experience endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status.		
b. The parents of the students who were taught Reading were not notified of the teacher's out-of-field status in either Reading or ESOL. We also noted that, although the teacher had been previously approved to teach Reading out of field, the teacher did not earn the required six college credit hours towards certification in Reading and had earned none of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline.		
We present the Career Education 9-12 exception with no proposed adjustment and propose the following adjustment for the Reading course exception:		
103 Basic 9-12	10.8164	
130 ESOL	(10.8164)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Toussaint L'ouverture High School (#3386) (Continued)		
119. [Ref. 338673] One teacher taught Basic subject area courses to ELL students but had earned only 6 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	11.6760	
130 ESOL	(11.6760)	.0000
		(2.9174)
Charter Schools of Boynton Beach (#3392)		
120. [Ref. 339201] Two ELL students were incorrectly reported in ESOL. The students scored English proficient on all subparts of either the March 2011 or April 2011 CELLA exams and ELL Committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:		
101 Basic K-3	1.9000	
130 ESOL	(1.9000)	.0000
121. [Ref. 339202] The source attendance records for two students (one student was in our Basic sample and the other student was in our ESOL sample) were missing and could not be located. Consequently, the students should not have been reported with the survey's results. We propose the following adjustment:		
102 Basic 4-8	(.5000)	
130 ESOL	(.5000)	(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Charter Schools of Boynton Beach (#3392) (Continued)		
122. [Ref. 339271/73/74] Three teachers were not properly certified to teach ELL students and were either not approved by the School Board to teach such students out of field (Ref. 339273) or not until February 15, 2012, which was after the October 2011 reporting survey (Ref. 339271/74). We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status (Ref. 339271/74) until February 10, 2012, which was after the October 2011 survey, and (b) one of the teachers (Ref. 339271) had earned only 60 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 adjustments:		
Ref. 339271		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
Ref. 339273		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 339274		
102 Basic 4-8	.4500	
130 ESOL	(.4500)	.0000
123. [Ref. 339272] One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:		
101 Basic K-3	2.0100	
102 Basic 4-8	.1000	
130 ESOL	(2.1100)	.0000
		(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High School at Palm Springs (#3971)		
124. [Ref. 397101] As explained in NOTE A3, a numerical value known as FTE is assigned to each student according to the student's hours and days of attendance in particular educational programs. For high school students, 1.0000 FTE (or .5000 FTE per survey for the October 2011 and February 2012 surveys) is defined as one student in membership in a program or group of programs for 25 hours per week for 180 days. For Mavericks High School at Palm Springs, we determined that the bell schedule for 969 students (12 students in our Basic sample, 5 students in our Basic with ESE Services sample, and 10 students in our ESOL sample) only reflected 20 hours per week of instruction. We also noted that all students' class schedules included Course No. 0500500 (Personal, Career, and School Development Skills 1), which was classified as experiential education (an off-campus course) for 5 hours per week. We requested supporting documentation for this off-campus course but none was provided. Instead, School management then advised us that the School reported the students' schedules based on a planned calendar of 225 instructional days, which, at 20 hours of instruction per week, would also equate to .5000 FTE per student per survey. However, the School provided no documentation to support that the students had attended the School for more than the 180 days reflected on the District's instructional calendar. Consequently, based on a 180-day calendar, the 20-hour week equated instead to .4000 FTE per student per survey, resulting in FTE being overreported by approximately .1000 FTE per student per survey. We propose the following adjustment:		
103 Basic 9-12	(81.0000)	
113 Grades 9-12 with ESE Services	(14.4000)	(95.4000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings			Proposed Net Adjustments (Unweighted FTE)
Mavericks High School at Palm Springs (#3971) (Continued)			

NOTE: The School reported a total of 969 students in Course No. 0500500 for the two surveys (469 students in the October 2011 survey and 500 students in the February 2012 survey). However, 14 of the 969 students are proposed for adjustment in Finding No. 125 and, therefore, are not proposed for adjustment in this Finding. Because of minor variances in some students' schedules, our proposed adjustment to reported FTE for the remaining 955 students is a negative 95.4000 versus a negative 95.5000 (negative .1000 times 955 students).

125. [Ref. 397102] There was no documentation to indicate that 14 students (1 student was in our ESOL sample) were in attendance during the 11-day window of the reporting survey; consequently, the students should not have been reported with the survey's results. We also noted that the ESOL sample student's English language proficiency had not been assessed prior to the student's extended ESOL placement for a sixth year. We propose the following adjustment:

103	Basic 9-12	(6.1000)	
113	Grades 9-12 with ESE Services	(.5000)	
130	ESOL	(.4000)	(7.0000)

NOTE: The 14 students described above in Finding No. 125 were also included as exceptions in the District's Inspector General report (Report #2013-02) dated January 10, 2013, on Mavericks High at Palm Springs – Enrollment Records. The District and Mavericks High School stated that they would compare the roster of selected students from our FEFP examination report to determine that these 14 students are the same as the ones included in the District's Inspector General report and, if so, through our FEFP examination report process, the proposed adjustment would be made by the Department of Education for the 14 students not in attendance during the survey week.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High School at Palm Springs (#3971) (Continued)		
126. [Ref. 397170] One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
		(102.4000)
Exceptional Student Program Pre-K (#9034)		
127. [Ref. 903401] One PK student in our Basic sample was not either enrolled in an ESE Program or the child of a student enrolled in a Teenage Parent Program as of date certain. Therefore, the student was not eligible to be reported for State FEFP funding. We propose the following adjustment:		
101 Basic K-3	(.0375)	(.0375)
128. [Ref. 903402] The number of homebound instructional minutes for eight ESE students in the Hospital and Homebound Program was overstated. The students were reported for more instructional time than was authorized on their IEPs. We also noted the following involving two of these students: (a) one student was reported for 1,000 instructional minutes using the teleclass method of instruction, which was not authorized on the student's IEP, and (b) the homebound teacher's contact log for one student was missing and could not be located. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.3336	
255 ESE Support Level 5	(.6436)	(.3100)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Exceptional Student Program Pre-K (#9034) (Continued)		
129. [Ref. 903403] The course schedules for three ESE students who were receiving both homebound instruction and instruction using the teleclass methodology were reported in Program No. 255 (ESE Support Level 5) for both types of instruction. However, the students' teleclass-related instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services) or Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment.		
112 Grades 4-8 with ESE Services	.1668	
113 Grades 9-12 with ESE Services	.8340	
255 ESE Support Level 5	(1.0008)	.0000
130. [Ref. 903404] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5), as follows: (a) one student was not scheduled to begin receiving homebound instruction (for 180 instructional minutes) until March 27, 2012, which was after the February 2012 survey, and (b) the IEP for one student only authorized teleclass instruction and there were no homebound teacher contact logs to support the 60 instructional minutes reported for homebound instruction. We propose the following adjustment:		
255 ESE Support Level 5	(.1000)	(.1000)
131. [Ref. 903405] The files for three ESE students did not contain *Matrix of Services* forms that covered the reporting surveys. We also noted that the homebound teacher's contact log for one of the students was missing and could not be located. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.6000	
255 ESE Support Level 5	(.6250)	(.0250)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Exceptional Student Program Pre-K (#9034) (Continued)		
132. [Ref. 903406] The contact logs needed to support the reported homebound instruction for nine ESE students were missing and could not be located. We propose the following adjustment:		
255 ESE Support Level 5	(.4350)	(.4350)
133. [Ref. 903407] The course schedule for one PK ESE student was incorrectly reported in the October 2011 survey. The student was reported for 330 instructional minutes (or .1375 FTE) but was only scheduled to receive 60 instructional minutes (or .0250 FTE) in accordance with the student's IFSP. We propose the following adjustment:		
255 ESE Support Level 5	(.1125)	(.1125)
134. [Ref. 903408] 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	(.4900)	
255 ESE Support Level 5	.4900	.0000
135. [Ref. 903409] The course schedule for one ESE student who was reported for homebound instruction and on-campus instruction was incorrectly reported. The student's schedule was reported for 1,500 instructional minutes inclusive of homebound instruction (reported as 5 hours or .1000 FTE) and on-campus instruction (reported for 20 hours or .4000 FTE). However, the student was only receiving 120 homebound instructional minutes (or .0400 FTE) and no on-campus instruction. Accordingly, we propose the following adjustment:		
255 ESE Support Level 5	(.4600)	(.4600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Exceptional Student Program Pre-K (#9034) (Continued)		
136. [Ref. 903470/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field until February 15, 2012, which was after the October 2011 survey. The teachers were certified in ESE but taught a course that also required either certification in Reading or having the Reading endorsement. We also noted that the parents of the students were not notified of the teachers' out-of-field status until February 10, 2012. We propose the following adjustments:		
Ref. 903470		
103 Basic 9-12	.0830	
255 ESE Support Level 5	(.0830)	.0000
Ref. 903473		
103 Basic 9-12	.0830	
255 ESE Support Level 5	(.0830)	.0000
137. [Ref. 903471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Science but taught courses that required certification in ESE and any Career Education field. 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:		
103 Basic 9-12	.9950	
255 ESE Support Level 5	(.9950)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Exceptional Student Program Pre-K (#9034) (Continued)		
138. [Ref. 903472] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Speech but taught courses that required certification in ESE, any Career Education field, and Reading or having the Reading endorsement. 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:		
103 Basic 9-12	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		(1.4800)
Proposed Net Adjustment		(122.7216)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Palm Beach 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, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (2) 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 ESE Support Levels 4 and 5; (3) students' files contain proper documentation to support each student's placement in the ESOL Program; (4) students' English language proficiencies are assessed and ELL Committees are convened timely to the students' extended ESOL placements based on their individual ESOL anniversary dates; (5) *ELL Student Plans* are dated and are timely reviewed and updated; (6) parents are timely notified of their child's ESOL placement; (7) students assessed English proficient are placed or retained in ESOL based on the placement recommendations of ELL Committees that have considered the criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., FAC; (8) FTE is reported in accordance with the school's bell schedule and for students receiving homebound instruction according to each individual student's instructional schedule; (9) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (10) students reported for homebound instruction and teleclass instruction are reported in the appropriate programs related to that specific instruction; (11) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (12) ESE students are reported in accordance with their *Matrix of Services* forms; (13) *Matrix of Services* forms are timely and properly completed and correctly scored; (14) evidence is maintained to support that the *Matrix of Services* forms have been reviewed and updated when students' IEPs are prepared; (15) parents are informed of and invited to their child's IEP meeting; (16) IEPs are reviewed and updated annually; (17) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (18) only students whose timecards indicate that the students were employed or were otherwise engaged in a job search are reported in the Career Education 9-12 (OJT) Program; (19) only students receiving compensation for employment should be reported in Career Education 9-12 (OJT); (20) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (21) out-of-field teachers earn appropriate college credit or in-service training points as required by rule and their in-service training timeline; and (22) parents are appropriately notified of teachers' out-of-field status.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Palm Beach 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, 2012

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

REGULATORY CITATIONS

Reporting

Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program

Section 1011.61, FS ..... Definitions

Section 1011.62, FS ..... Funds for Operation of Schools

Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2011-12

Attendance

Section 1003.23, FS ..... Attendance Records and Reports

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

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2011-12

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students

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

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

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

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Palm Beach 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, 2012

REGULATORY CITATIONS (Continued)

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2011-12

Exceptional Education

Section 1003.57, FS ..... Exceptional Students Instruction

Section 1011.62, FS ..... Funds for Operation of Schools

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

Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

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

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

Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

Rule 6A-6.0334, FAC ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students

Rule 6A-6.03411, FAC ..... Definitions, ESE Policies and Procedures, and ESE Administrators

Matrix of Services Handbook (2004 Revised Edition)

Teacher Certification

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

Section 1012.55, FS ..... Positions for Which Certificates Required

Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel

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

Rule 6A-4.001, FAC ..... Instructional Personnel Certification

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

The accompanying notes are an integral part of this schedule.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

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

1. School District of Palm Beach County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Palm Beach 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 Palm Beach County.

For the fiscal year ended June 30, 2012, the District operated 217 schools serving prekindergarten through twelfth grade students, reported 175,083.70 unweighted FTE, and received approximately $106 million in State funding through FEFP. 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.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

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 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

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

NOTE B - SAMPLING

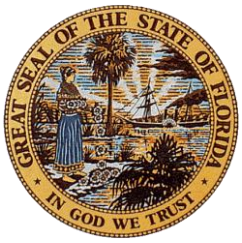
Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
1.	Allamanda Elementary School	1 through 4
2.	North Palm Beach Elementary School	NA
3.	Lincoln Elementary School	5 through 7
4.	West Gate Elementary School	8
5.	Belvedere Elementary School	9 through 11
6.	Forest Hill Elementary School	12 and 13
7.	Palm Springs Elementary School	14
8.	Highland Elementary School	15
9.	Barton Elementary School	16 through 18
10.	Rolling Green Elementary School	19 through 21
11.	Pine Grove Elementary School	22 and 23
12.	J. C. Mitchell Elementary School	24
13.	Boca Raton Community High School	25 through 32
14.	Gove Elementary School	33 and 34
15.	Palm Beach Gardens High School	35 through 41
16.	Wynnebrook Elementary School	42 and 43
17.	Melaleuca Elementary School	44 through 46
18.	Clifford O. Taylor/Kirklane Elementary School	47 through 49
19.	Dwight D. Eisenhower Elementary School	50 through 53
20.	Royal Palm School	54 through 57
21.	Coral Sunset Elementary School	58
22.	Palm Beach Lakes High School	59 through 64
23.	Sandpiper Shores Elementary School	65 and 66
24.	Park Vista Community High School	67 through 76
25.	William T. Dwyer High School	77 through 80
26.	Royal Palm Beach High School	81 through 85
27.	Indian Ridge School	86 and 87
28.	South Grade Elementary School	88
29.	Potentials Charter School *	89 through 91
30.	Heritage Elementary School	NA
31.	Discovery Key Elementary School	92
32.	Crosspointe Elementary School	NA
33.	Cholee Lake Elementary School	93 through 97
34.	Renaissance Learning Center *	98
35.	Palm Beach School for Autism *	99 through 101
36.	West Boca Raton High School	102 through 106
37.	Diamond View Elementary School	107 through 110
38.	Tomorrow's Promise Community School *	111
39.	Excel Leadership Academy *	112 and 113
40.	Toussaint L'ouverture High School *	114 through 119
41.	Charter Schools of Boynton Beach *	120 through 123
42.	Believer's Academy *	NA
43.	Mavericks High School at Palm Springs *	124 through 126
44.	Exceptional Student Program Pre-K	127 through 138

* Charter School



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

We have examined management's assertion, included in its representation letter dated July 2, 2012, that the Palm Beach 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, 2012. 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 2011-2012* 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: 117 of the 599 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 7 and 9 through 17.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Palm Beach 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, 2012.

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.

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

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

Pursuant to Section 11.45(4)(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
May 20, 2013

SCHEDULE F

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

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, 2012. (See NOTE B.) The population of vehicles (2,229 of which 1,712 were buses) 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 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (118,271) 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	5,190
IDEA (K-12), Unweighted	136
IDEA (PK), Weighted	1,994
IDEA (PK), Unweighted	544
Teenage Parents and Infants	136
Hazardous Walking	3,925
Two Miles or More	106,275
Center to Center (CTE and Dual Enrollment)	71
Total	118,271

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)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

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.	(10)		
We sampled 599 of the 118,271 students reported as being transported by the District.		117	(56)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 791 students.	_	791	(761)
Total	(10)	908	(817)

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 the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

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 2011-2012* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Palm Beach 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 91.

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 2011 surveys and the February and June 2012 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 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.	
1. [Ref. 51] In our examination of reported ridership, we noted that 18 students reported for State 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 reporting. None of the 18 students could be validated and, as a result, 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)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
June 2012 Survey		
12 Days in Term		
Two Miles or More	(1)	
8 Days in Term		
Two Miles or More	(1)	
4 Days in Term		
IDEA (K-12), Weighted	(5)	
Two Miles or More	(11)	(18)

2. [Ref. 52] Our general tests of student transportation disclosed seven PK students who were incorrectly reported in the Two Miles or More ridership category. The students were not IDEA students and were not children of students enrolled in a Teenage Parent Program; therefore, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2011 Survey		
90 Days in Term		
Two Miles or More	(7)	(7)

3. [Ref. 53] Our general tests of student transportation also disclosed 71 students who were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. The students were in Grades K-1 and were not dual enrolled; consequently, the students were not eligible for reporting in the Center to Center (CTE and Dual Enrollment) ridership category. We propose the following adjustments:

October 2011 Survey		
90 Days in Term		
Center to Center (CTE and Dual Enrollment)	(36)	
February 2012 Survey		
90 Days in Term		
Center to Center (CTE and Dual Enrollment)	(35)	(71)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
4. [Ref. 54] Our general tests of student transportation disclosed 30 students reported in IDEA-Weighted ridership categories who were transported using private passenger vehicles. Consequently, these students were ineligible to be reported in an IDEA-Weighted ridership category but were eligible for reporting in the IDEA (K-12), Unweighted ridership category. We propose the following adjustment:		
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(25)	
IDEA (K-12), Unweighted	25	
IDEA (PK), Weighted	(5)	
IDEA (PK), Unweighted	5	0
5. [Ref. 55] The number of buses in operation in the October 2011 and June 2012 surveys was overstated by ten buses. We noted that one bus transported only courtesy riders and the bus drivers' reports for the other nine buses (six in the October 2011 survey and three in the June 2012 survey) were missing and could not be located. Consequently, the associated reported ridership count for these nine buses of 160 students was not adequately supported. We propose the following adjustments:		
October 2011 Survey		
Number of Buses in Operation	(6)	
90 Days in Term		
Two Miles or More		(141)
June 2012 Survey		
Number of Buses in Operation	(4)	
	(10)	
12 Days in Term		
Two Miles or More		(3)
8 Days in Term		
Two Miles or More		(8)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
June 2012 Survey (Continued)		
4 Days in Term		
IDEA (K-12), Weighted	(7)	
IDEA (PK), Weighted	(1)	(160)

6. [Ref. 65] We noted in our general tests of student transportation that there was no documentation (contracts or car driver reports) to support the reported ridership of 28 students reported as transported in contracted passenger vehicles. We propose the following adjustments:

October 2011 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(7)	
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(18)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	(2)	(28)

7. [Ref. 67] The reported ridership of 410 students (3 were in our sample) involving ten buses was not adequately supported. We determined that the bus drivers' reports were all prepared on March 2, 2012 (after the reporting surveys), by one individual. There was no indication on the reports that the ten individual drivers assigned to those bus routes had physically identified and counted the students during the 11-day survey window. Charter school personnel explained that the students in question were reported based on counts provided by the drivers; however, charter school personnel were not able to provide source documentation to support this reporting or the timeliness of the reports. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(4)	
Two Miles or More	(405)	(410)

8. [Ref. 68] Our general tests of student transportation disclosed the following exceptions involving 744 students regarding the related instructional schedules supporting their enrollment and the number of days in term that instruction took place in the July 2011 and June 2012 surveys:

a. The course schedules for 70 students were missing and could not be located. As a result, we could not determine whether these students were in an instructional program during the reporting surveys. Consequently, these 70 students were not eligible for State transportation funding.

b. The number of days in term for 674 students was incorrectly reported as 12 days. We determined that the students should have been reported for either 7, 11, or 15 days in term as supported by the District's summer instructional schedules.

We propose the following adjustments:

a. July 2011 Survey		
12 Days in Term		
Two Miles or More	(18)	
June 2012 Survey		
15 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(16)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
June 2012 Survey (Continued)		
14 Days in Term		
Two Miles or More	(28)	
13 Days in Term		
Two Miles or More	(7)	(70)
b. July 2011 Survey		
12 Days in Term		
IDEA (K-12), Weighted	(51)	
IDEA (K-12), Unweighted	(4)	
IDEA (PK), Weighted	(42)	
IDEA (PK), Unweighted	(11)	
Two Miles or More	(566)	(674)
15 Days in Term		
IDEA (K-12), Weighted	38	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	17	
IDEA (PK), Unweighted	8	
Two Miles or More	283	
11 Days in Term		
IDEA (K-12), Weighted	31	
IDEA (K-12), Unweighted	3	
IDEA (PK), Weighted	25	
IDEA (PK), Unweighted	3	
Two Miles or More	264	
7 Days in Term		
Two Miles or More	1	674

9. [Ref. 56] The IEPs for 20 students in our sample were missing and could not be located; consequently, the students' reporting in IDEA ridership categories was not supported. We determined that 7 of these students were eligible to be reported in the Two Miles or More ridership category. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
July 2011 Survey		
15 Days in Term		
IDEA (K-12), Unweighted	(2)	
Two Miles or More	1	
11 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
October 2011 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(2)	
IDEA (PK), Weighted	(3)	
IDEA (PK), Unweighted	(2)	
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	(2)	
Two Miles or More	1	
June 2012 Survey		
4 Days in Term		
IDEA (K-12), Weighted	(4)	
Two Miles or More	4	(13)

10. [Ref. 57] The IEPs for eight students in our sample reported in IDEA-Weighted ridership categories did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that the students were eligible for reporting in other unweighted ridership categories. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
July 2011 Survey		
15 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
October 2011 Survey		
90 Days in Term		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	1	
Two Miles or More	1	
June 2012 Survey		
12 Days in Term		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	
4 Days in Term		
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	0

11. [Ref. 58] We noted that 20 students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. The students were placed in the Specific Learning Disabilities, Language Impaired, or Speech Impaired ESE Programs and lived less than two miles from school; however, the students' IEPs did not indicate a need for specialized transportation services. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2011 Survey	
15 Days in Term	
IDEA (K-12), Unweighted	(7)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(3)	
June 2012 Survey		
12 Days in Term		
IDEA (K-12), Unweighted	(1)	
4 Days in Term		
IDEA (K-12), Unweighted	(9)	(20)

12. [Ref. 59] We noted that 14 students were incorrectly reported in the IDEA (K-12), Unweighted ridership category (9 students) or in the Hazardous Walking ridership category (5 students). However, 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:

July 2011 Survey		
15 Days in Term		
IDEA (K-12), Unweighted	(1)	
Two Miles or More	1	
October 2011 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(3)	
Hazardous Walking	(3)	
Two Miles or More	6	
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(5)	
Hazardous Walking	(2)	
Two Miles or More	7	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
13. [Ref. 60] Three students in our sample were not enrolled in school during the reporting survey and should not have been reported for State transportation funding. We propose the following adjustments:		
July 2011 Survey		
15 Days in Term		
IDEA (PK), Unweighted	(1)	
11 Days in Term		
Two Miles or More	(1)	
June 2012 Survey		
4 Days in Term		
IDEA (PK), Unweighted	(1)	(3)
14. [Ref. 61] Four students in our sample were not listed on the bus drivers' reports as having been transported during the reporting survey; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:		
July 2011 Survey		
12 Days in Term		
Two Miles or More	(2)	
June 2012 Survey		
4 Days in Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(1)	(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
15. [Ref. 62] Four students in our sample were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
July 2011 Survey		
12 Days in Term		
Two Miles or More	(1)	
February 2012 Survey		
90 Days in Term		
Two Miles or More	(2)	
June 2012 Survey		
12 Days in Term		
Two Miles or More	(1)	(4)
16. [Ref. 63] Six students in our sample were reported in the Hazardous Walking ridership category but were not on a route that met the criteria for hazardous walking conditions and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2011 Survey		
90 Days in Term		
Hazardous Walking	(3)	
February 2012 Survey		
90 Days in Term		
Hazardous Walking	(3)	(6)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
17. [Ref. 64] We noted that 35 students in our sample were reported incorrectly in the Teenage Parents and Infants ridership category. The students were not enrolled in a Teenage Parent Program; however, we determined that 32 of these students were eligible for reporting in the Two Miles or More ridership category and the remaining 3 students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2011 Survey		
90 Days in Term		
Teenage Parents and Infants	(20)	
Two Miles or More	18	
February 2012 Survey		
90 Days in Term		
Teenage Parents and Infants	(15)	
Two Miles or More	14	(3)
Proposed Net Adjustment		(817)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) bus driver reports are maintained to support all reported ridership; (2) transported students are reported in the correct ridership category and for the correct number of days in term and have documentation to support that reporting; (3) only those students who are documented as enrolled in school during the survey week and are recorded on a bus driver's report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (4) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (5) only eligible students who live less than two miles from their assigned school and are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (6) IEPs for Speech Impaired, Language Impaired, or Specific Learning Disabled students that are reported in the IDEA (K-12), Unweighted ridership category specifically indicate the need for specialized transportation as it relates to the students' disabilities; (7) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; (8) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported and proper documentation is maintained to support this reporting; (9) transportation personnel review their database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the students' grade level and that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding; (10) proper documentation is maintained to support the eligibility of students reported on alternative modes of transportation, such as passenger cars or general purpose vehicles; and (11) students transported by private passenger vehicles are not reported in weighted ridership categories.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE H (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS

Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students

Section 1011.68, FS .....Funds for Student Transportation

Chapter 6A-3, FAC .....Transportation

Student Transportation General Instructions 2011-2012

The accompanying notes are an integral part of this schedule.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

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 Palm Beach County

For the fiscal year ended June 30, 2012, the District received approximately $23.9 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 2011	153	2,627
October 2011	898	56,697
February 2012	942	55,358
June 2012	236	3,589
Total	2,229	118,271

* The total number of vehicles (2,229) includes 1,712 buses (July 2011 = 153; October 2011 = 661; February 2012 = 662; and June 2012 = 236), 513 cars, and 4 vans.

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., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
Chapter 6A-3, FAC .....Transportation

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

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, 2012. 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
PALM BEACH COUNTY, FLORIDA

SUPERINTENDENT'S OFFICE
3330 FOREST HILL BOULEVARD, C-316
WEST PALM BEACH, FL 33406-5869

PHONE: 561-434-8200 FAX: 561-434-8571
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E. WAYNE GENT
SUPERINTENDENT

CHUCK E. SHAW
CHAIRMAN

DEBRA ROBINSON, M.D.
VICE-CHAIRMAN

MARCIA ANDREWS
FRANK A. BARBIERI, JR., ESQ.
KAREN BRILL
JENNIFER PRIOR BROWN, ESQ.
MIKE MURGIO

May 20, 2013

David W. Martin, CPA
Auditor General
111 West Madison Street
Claude Pepper Building, Room 476A
Tallahassee, Florida 32399-1450

Dear Mr. Martin,

We have reviewed the preliminary and tentative report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported by the School District of Palm Beach County, under the Florida Education Finance Program for the fiscal year ended June 30, 2012.

After thoroughly reviewing the draft Audit report, the District concurs with all findings. The individual ESE, ESOL, and Career Education 9-12 On the Job Training (OJT) FTE findings have been reviewed by the appropriate central and school-based staff members. Ongoing training efforts will be reinforced to avoid recurrence.

Further, we recognize the findings that have come forward from Charter Schools. The findings have been shared with the appropriate personnel and will serve as the basis of ongoing training and technical assistance to assist Charter Schools in avoiding future findings. The District offers this training in the areas of ESE, ESOL, Career Education, and FTE. These trainings are made available to the Charter Schools in the same manner as to all District Schools. Attendance and access to these supports is monitored by the respective Departments in collaboration with the Charter Office.

In addition to the ongoing comprehensive training efforts, the District's corrective action plan will address the following areas:

School Center Errors: One of the recurring findings across high schools involved the reporting of students participating in OJT. The District will continue to follow its guidelines that are provided to each high school when reporting OJT funding. The high school principals will receive continued direction regarding the compliance requirements for this program. The District will monitor compliance with the guidelines following each FTE Reporting Survey. Each school reporting students for OJT funding will maintain the necessary documentation to support the funding.

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EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Page 2 of 3
May 20, 2013
David W. Martin, CPA, Auditor General

ESE Support Levels 4 and 5 were also identified in the executive summary. The ESE department will continue to provide training to ESE Contacts throughout the District, including Charter Schools, in the areas of Matrix of Services form completion, maintaining records, and other general IDEA requirements. Further, procedures for Hospital Homebound and ESE Pre-K, as outlined below, have been put into place to ensure compliance going forward with contact logs, time in class (bell schedules), and general FTE procedures.

Administration from the District office will facilitate training of staff in all affected areas and will conduct periodic monitoring of school site processes and documentation to ensure that: 1) students are accurately reported for ESE FTE in the proper FEFP funding categories; 2) FTE reporting data are accurately reflected in the systems and fully supported by site records; and 3) school site records fully support and accurately reflect eligible students in attendance and membership during the FTE survey periods.

The District provides online copies of the Data Processor Manual for the use of school staff maintaining TERMS data for students. This document includes guidelines related to data management for ESE students including scheduling guidelines. Annual training and updates are available to all data processors as well as ESE coordinators regarding data management.

Random samplings of the IEP and Matrix of Services will be conducted with targeted technical assistance to select administration, staff, and teachers. All staff completing the Matrix of Services form must use the automated e-forms system and the Florida Department of Education Matrix of Services Handbook to ensure accurate calculation of the matrix scoring.

Teacher Certification: Of the 611 teachers in the sample, 72 did not meet state requirements governing certification. The majority of the identified teachers did not complete required ESOL coursework or in-service training within the established timelines. Only a few exceptions were noted in the areas of School Board approval of out-of-field (OOF) teacher assignments and teachers not properly certified. A detailed Correction Action Plan focusing on the above certification findings is attached. The School District will continue to implement strategies devoted to improving the communication and monitoring of ESOL requirements for newly hired, as well as existing instructional employees. A comparison of audit results in FY04, FY07, FY10, and FY12 reflects a steady decline in the number of teacher certification findings. With the appropriate due diligence, this trend is expected to continue in upcoming FTE audits.

Student Transportation: The District concurs with all findings. As a corrective action, students reported for transportation in Survey 1 (July 2011) and Survey 4 (June 2012), the days in term will be calculated from the course in which the student is enrolled. Since summer programs vary in length from school to school, and sometimes within the school, it is necessary to link the length of course with the student for transportation purposes. The Length in Term for each student will be updated in the FDOE reporting file prior to submission to the FDOE for Surveys 1 & 4.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Page 3 of 3
May 20, 2013
David W. Martin, CPA, Auditor General

Regarding students reported in incorrect categories, the District has developed an electronic system for ensuring all students, reported as weighted and unweighted living less than 2 miles from school, have documentation in the Individual Education Plan (IEP) to substantiate the categories. Each request for transportation will be accompanied by the transportation portion of the student's IEP.

Further, Charter Operators will be reminded to comply with FTE procedures for transportation on a timeline consistent with regular District Schools through their regularly scheduled Charter Principals' Meetings and through the new Charter School compliance management system software.

As always, we appreciate your review of our management procedures in FTE reporting and compliance. If you have any questions please contact Michael Burke, Chief Operating Officer, at 561-434-8584 or email: mike.burke@palmbeachschools.org.

Sincerely,

E. Wayne Gent
Superintendent

EWG/MJB/PJD:ac
Attachment: Certification Corrective Plan

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Findings	Solutions	Action Steps	Dept/Person Responsible	Due Date	Implementation Status
ESOL – Behind Timeline	Emphasize importance of compliance with ESOL requirements by notifying new teachers of ESOL requirements	Provide teachers attending TeacherFest with a flyer that explains the requirements and timeline.	*Certification* Cherrie Hires Cert Analysts	August 2013 and ongoing with new hires	
	Notify current ESOL Category 1, 2, 3, & 4 personnel regarding their out-of-compliance (OOC) status.	Send electronic notification to all ESOL Category personnel who are OOC.	*Certification* Cherrie Hires *Multicultural* Carole Wilkinson	1/30/14	
Parents not notified of OOF subject area teaching/status. Teaching OOF without Board approval	Investigate scheduling Board meetings the week of October 14, 2013and the week of February 10, 2014. (either a regular Board meeting or a workshop.)	Notify Board of the importance of meeting the FDOE requirements for reporting OOF teachers.	*Chief of HR* Sandra Gero *Professional Standards* Vivian Green, Director	10/16/13 and 2/12/14 Tentative Board Dates	
	Investigate if OOF/OOC data can be submitted to the Board Agenda after deadline.	Arrange for a place holder in Board Agenda for the actual reported data.	*Professional Standards* Vivian Green, Director *Certification* Cherrie Hires	10/1/13	We were able to do this in past years.
Teachers not properly certified for assigned subjects	Appropriately clear ESE teachers who are Guest Instructors.	Designate one person to clear the ESE Guest Instructors	*Certification* Maureen Crespo *ESE* Pam Tepsic	On-going	
	Assign ESE Guest Instructors to courses for which they are certified.	Review course codes assigned to Guest Instructors.	*Certification* Maureen Crespo *ESE* Pam Tepsic	On-going	