

**POLK COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013



BOARD MEMBERS AND SUPERINTENDENTS

Polk County District School Board members and the Superintendents of Schools who served during the 2012-13 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Frank J. O'Reilly to 11-19-12	1
Maynard "Hunt" Berryman from 11-20-12	1
Lori Cunningham, Vice Chair to 11-19-12	2
Hazel Sellers, Chair	3
Dick Mullenax	4
Kay Fields, Vice Chair from 11-20-12	5
Debra S. Wright	6
Tim Harris	7

Kathryn M. LeRoy, Superintendent from 6-1-13

Dr. John A. Stewart, Interim Superintendent from 11-17-12 to 5-31-13

Dr. Sherrie B. Nickell, Superintendent to 11-16-12

The examination team leader was Bernice Rivas and the examination was supervised by Aileen B. Peterson, CPA, CPM. 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) 412-2971.

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) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Polk 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, 2013

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

Polk 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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Polk 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, 2013:

- One hundred five (105) of the 416 students in our ESOL sample, 40 of the 246 students in our ESE Support Levels 4 and 5 sample, and 24 of the 117 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 416 students in our ESOL sample, 12 students (3 percent) attended a charter school; however, none of the 105 students with exceptions included students who attended a charter school. Also, 24 of the 246 students in our ESE Support Levels 4 and 5 sample (10 percent) attended a charter school and 2 of the 40 students (5 percent) with exceptions attended a charter school. None of the students who attended a charter school were reported in the Career Education 9-12 (OJT) samples.

Noncompliance related to reported FTE resulted in 91 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 6.2528 (negative 6.2528 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 60.1733 (negative 60.4898 is applicable to District schools other than charter schools and a positive .3165 is applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 468 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 Polk County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$215,600 (negative 60.1733 times \$3,582.98), of which a negative \$216,734 is applicable to District schools other than charter schools and a positive \$1,134 is applicable to charter schools.

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 POLK COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Polk 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 Polk 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, 2013, State funding through FEFP was provided to the District for 129 District schools other than charter schools, 28 charter schools, 1 District cost center, and 2 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 95,633.50 unweighted FTE for those students which included 11,726.52 unweighted FTE for charter school students and received approximately \$343.3 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, including charter schools, 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 brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately \$20.8 million for student transportation as part of the State funding through FEFP.



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

INDEPENDENT AUDITOR'S REPORT POLK COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Polk County District School Board's compliance 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, 2013. 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 2012-13* 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.

Our examination procedures disclosed the following material noncompliance: 105 of the 416 students in our ESOL sample,¹ 40 of the 246 students in our ESE Support Levels 4 and 5 sample,² and 24 of the 117 students in our Career Education 9-12 (OJT) sample³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 416 students in our ESOL sample, 12 students (3 percent) attended a charter school; however, none of the 105 students with exceptions included students who attended a charter school. Also, 24 of the 246 students in our ESE Support Levels 4 and 5 sample (10 percent) attended a charter school and 2 of the 40 students (5 percent) with exceptions attended a charter school. None of the students who attended a charter school were reported in the Career Education 9-12 (OJT) samples.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Polk 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, 2013.

¹For ESOL, see SCHEDULE D, Finding Nos. 2, 3, 4, 8, 12, 13, 14, 15, 16, 17, 18, 22, 23, 26, 27, 28, 29, 31, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 46, 47, 54, 56, 57, 61, 63, 64, 65, 66, 68, 71, 72, and 73.

²For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 9, 11, 39, 44, 53, 58, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, and 90.

³For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 5, 6, 7, 30, 50, 51, 52, 59, 69, and 70.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, 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.

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 deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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
Tallahassee, Florida
November 14, 2014

SCHEDULE A

Polk 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, 2013

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 (OJT). 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 95,633.50 unweighted FTE, which included 11,726.52 unweighted FTE for charter school students, at 129 District schools other than charter schools, 28 charter schools, 1 District cost center, and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

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, 2013. (See NOTE B.) The population of schools (160) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP-funded programs. The population of students (24,953) consisted of the total number of students in each program at the schools and virtual education cost centers 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:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Sampled</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	148	23	18,009	274	1	71,250.0000	238.1239	95.0231
Basic with ESE Services	156	25	3,875	184	5	14,763.3300	156.6467	4.2534
ESOL	130	21	2,354	416	105	7,718.0700	363.7645	(89.0791)
ESE Support Levels 4 and 5	54	14	504	246	40	604.9500	181.8320	(13.6042)
Career Education 9-12	21	6	<u>211</u>	<u>117</u>	<u>24</u>	<u>1,297.1500</u>	<u>20.2919</u>	<u>(2.8460)</u>
All Programs	160	28	<u>24,953</u>	<u>1,237</u>	<u>175</u>	<u>95,633.5000</u>	<u>960.6590</u>	<u>(6.2528)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Polk 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, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,031 of which 1,013 is applicable to District schools other than charter schools and 18 is applicable to charter schools) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 314 and found exceptions for 19 of those teachers. Of the 314 teachers sampled, 8 (3 percent) taught at charter schools and none of the 19 teachers with exceptions taught at charter schools.

PROPOSED ADJUSTMENTS

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See SCHEDULES B, C, and D.)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Polk 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, 2013

<u>District Schools Other Than Charter Schools</u>		<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No.</u>	<u>Program</u> ¹	<u>Adjustment</u> ²	<u>Factor</u>	<u>FTE</u> ³
101	Basic K-3	28.3158	1.117	31.6287
102	Basic 4-8	43.1498	1.000	43.1498
103	Basic 9-12	23.5575	1.020	24.0287
111	Grades K-3 with ESE Services	.4500	1.117	.5027
112	Grades 4-8 with ESE Services	2.1500	1.000	2.1500
113	Grades 9-12 with ESE Services	1.1534	1.020	1.1765
130	ESOL	(89.0791)	1.167	(103.9553)
254	ESE Support Level 4	(6.4276)	3.524	(22.6509)
255	ESE Support Level 5	(6.6766)	5.044	(33.6768)
300	Career Education 9-12	(2.8460)	.999	(2.8432)
	Subtotal	(6.2528)		(60.4898)
<u>Charter Schools</u>		<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No.</u>	<u>Program</u> ¹	<u>Adjustment</u> ²	<u>Factor</u>	<u>FTE</u> ³
111	Grades K-3 with ESE Services	.5000	1.117	.5585
254	ESE Support Level 4	(1.5000)	3.524	(5.2860)
255	ESE Support Level 5	1.0000	5.044	5.0440
	Subtotal	.0000		.3165
<u>Total Schools</u>		<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No.</u>	<u>Program</u> ¹	<u>Adjustment</u> ²	<u>Factor</u>	<u>FTE</u> ³
101	Basic K-3	28.3158	1.117	31.6287
102	Basic 4-8	43.1498	1.000	43.1498
103	Basic 9-12	23.5575	1.020	24.0287
111	Grades K-3 with ESE Services	.9500	1.117	1.0612
112	Grades 4-8 with ESE Services	2.1500	1.000	2.1500
113	Grades 9-12 with ESE Services	1.1534	1.020	1.1765
130	ESOL	(89.0791)	1.167	(103.9553)
254	ESE Support Level 4	(7.9276)	3.524	(27.9369)
255	ESE Support Level 5	(5.6766)	5.044	(28.6328)
300	Career Education 9-12	(2.8460)	.999	(2.8432)
	Total	(6.2528)		(60.1733)

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

Polk 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, 2013

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0091</u>	<u>#0092</u>	
101 Basic K-3	.....	1.5000	.....	1.5000
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	3.4186	.....	.....	3.4186
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	1.0000	.....	1.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(3.5854)	(1.5000)	.....	(5.0854)
254 ESE Support Level 4	.....	.....	.5000	.5000
255 ESE Support Level 5	.....	(1.0000)	(.5000)	(1.5000)
300 Career Education 9-12	<u>(.9263)</u>	<u>.....</u>	<u>.....</u>	<u>(.9263)</u>
Total	<u>(1.0931)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0931)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Polk 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, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0331</u>	<u>#0361</u>	<u>#0491</u>	<u>#0661</u>	
101	1.5000	7.0000	6.8158	.....	.....	15.3158
102	.0000	8.0000	.5000	3.5000	.2000	12.2000
103	3.4186	.....	.....	.....	1.7000	5.1186
111	.0000	.....	.....	.....	(.0800)	(.0800)
112	1.0000	.....	.....	(.5000)	.....	.5000
113	.0000	.....	.....	.....	.....	.0000
130	(5.0854)	(15.0000)	(7.8158)	(3.5000)	.....	(31.4012)
254	.5000	.....	.....	.....	.....	.5000
255	(1.5000)	.....	.....	.....	(1.9000)	(3.4000)
300	<u>(.9263)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.9263)</u>
Total	<u>(1.0931)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(.5000)</u>	<u>(.0800)</u>	<u>(2.1731)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Polk 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, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0841</u>	<u>#0901</u>	<u>#1151</u>	<u>#1181</u>	
101	15.3158	.....	.....	.5000	.....	15.8158
102	12.2000	1.0000	.....	.5000	.....	13.7000
103	5.1186	.....	4.5459	.....	6.3394	16.0039
111	(.0800)	.....	.....	.....	.....	(.0800)
112	.5000	.....	.....	.....	.....	.5000
113	.0000	.....	.....	.....	.....	.0000
130	(31.4012)	(1.0000)	(4.5459)	(1.0000)	(6.3394)	(44.2865)
254	.5000	.....	.....	.....	.....	.5000
255	(3.4000)	.....	.....	.....	.....	(3.4000)
300	<u>(.9263)</u>	<u>.....</u>	<u>(.3464)</u>	<u>.....</u>	<u>.....</u>	<u>(1.2727)</u>
Total	<u>(2.1731)</u>	<u>.0000</u>	<u>(.3464)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.5195)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Polk 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, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1221</u>	<u>#1271</u>	<u>#1501</u>	<u>#1762</u>	
101	15.8158	2.5000	2.5000	.....	.....	20.8158
102	13.7000	1.9800	1.0000	10.0146	.....	26.6946
103	16.0039	.....	.....	.....	2.7440	18.7479
111	(.0800)	.....	.5000	.....	.....	.4200
112	.5000	.5000	.....	.....	.....	1.0000
113	.0000	.....	.....	.....	.1568	.1568
130	(44.2865)	(4.0000)	(3.5000)	(10.0146)	(2.7440)	(64.5451)
254	.5000	(.9800)	.....	.....	(.1568)	(.6368)
255	(3.4000)	.....	(.5000)	.....	.....	(3.9000)
300	<u>(1.2727)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5401)</u>	<u>(1.8128)</u>
Total	<u>(2.5195)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5401)</u>	<u>(3.0596)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Polk 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, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1771</u>	<u>#1801</u>	<u>#1831</u>	<u>#1921</u>	
101	20.8158	.....	.....	1.0000	6.5000	28.3158
102	26.6946	1.9144	.....	2.3584	6.0000	36.9674
103	18.7479	.....	.....	.....	.....	18.7479
111	.4200	.....	.....	.....	.....	.4200
112	1.0000	.....	.....	(1.5000)	.....	(.5000)
113	.1568	.....	.5000	.....	.....	.6568
130	(64.5451)	(1.9144)	(.5000)	(1.8584)	(12.5000)	(81.3179)
254	(.6368)	.....	.....	.....	.....	(.6368)
255	(3.9000)	.....	(.5000)	.....	.....	(4.4000)
300	<u>(1.8128)</u>	<u>.....</u>	<u>(.8396)</u>	<u>.....</u>	<u>.....</u>	<u>(2.6524)</u>
Total	<u>(3.0596)</u>	<u>.0000</u>	<u>(1.3396)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.3992)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Polk 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, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1931</u>	<u>#1971</u>	<u>#8031*</u>	<u>#9003</u>	
101	28.3158	.....	.....	.....	.....	28.3158
102	36.9674	.....	4.0102	.....	.....	40.9776
103	18.7479	4.2510	.....	.....	.....	22.9989
111	.4200	.....	.....	.5000	.0300	.9500
112	(.5000)	.....	.....	.....	.1500	(.3500)
113	.6568	(.5000)	.....	.....	.4966	.6534
130	(81.3179)	(3.7510)	(4.0102)	.....	.....	(89.0791)
254	(.6368)	.....	.....	(1.5000)	(.0600)	(2.1968)
255	(4.4000)	.....	.....	1.0000	(2.2766)	(5.6766)
300	<u>(2.6524)</u>	<u>(.1936)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.8460)</u>
Total	<u>(4.3992)</u>	<u>(.1936)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.6600)</u>	<u>(6.2528)</u>

* Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Polk 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, 2013

<u>No. Program</u>	<u>Proposed Adjustments¹</u>		
	<u>Brought Forward</u>	<u>#9255</u>	<u>Total</u>
101 Basic K-3	28.3158	.....	28.3158
102 Basic 4-8	40.9776	2.1722	43.1498
103 Basic 9-12	22.9989	.5586	23.5575
111 Grades K-3 with ESE Services	.9500	.....	.9500
112 Grades 4-8 with ESE Services	(.3500)	2.5000	2.1500
113 Grades 9-12 with ESE Services	.6534	.5000	1.1534
130 ESOL	(89.0791)	.....	(89.0791)
254 ESE Support Level 4	(2.1968)	(5.7308)	(7.9276)
255 ESE Support Level 5	(5.6766)	.....	(5.6766)
300 Career Education 9-12	<u>(2.8460)</u>	.....	<u>(2.8460)</u>
Total	<u>(6.2528)</u>	<u>.0000</u>	<u>(6.2528)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Polk 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, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Polk 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on pages 44 and 45.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide - Attendance Procedures

1. [Ref. 1] We noted the following regarding the District's electronic attendance recordkeeping procedures: (a) documentation was not always retained to show that the teachers were taking attendance daily and that this procedure was consistently monitored (18 schools), (b) students' sign-in and sign-out logs were not always retained (2 schools), (c) substitute teachers' attendance records were not always retained (11 schools), and (d) the attendance for the 2012-13 school year was not always certified by the principal or the principal's designee (4 schools). Since we were otherwise able to validate our sample students' attendance, we present this disclosure Finding with no proposed adjustment.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Lakeland Senior High School (#0031)

2. [Ref. 3101] ELL Committees were not convened within 30 school days prior to three ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that one of these students' English language proficiency was not assessed within 30 school days of the student's ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	2.6680	
130 ESOL	(2.6680)	.0000

3. [Ref. 3102] One student was incorrectly reported in the ESOL Program. The student scored English language proficient on all parts of the CELLA test and scored a Level 4 on the Reading portion of the FCAT exam. We also noted that 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

4. [Ref. 3103] One student was incorrectly reported in the ESOL Program. The student's English language proficiency was not assessed when the student reentered the District after an extended absence of two years. We propose the following adjustment:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

5. [Ref. 3104] One Career Education 9-12 (OJT) student was reported for more work hours than was supported by the student's timecards. We propose the following adjustment:

300 Career Education 9-12	(.0934)	(.0934)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Lakeland Senior High School (#0031) (Continued)

6. [Ref. 3105] The timecards for four Career Education 9-12 (OJT) students were not signed by the students' employers. We also noted the timecard for one of these students indicated that the student did not work during the October 2012 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.8329)	(.8329)
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7. [Ref. 3106] One Career Education 9-12 (OJT) student was not in attendance during the October 2012 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1668)	(.1668)
		(1.0931)

Combee Elementary School (#0091)

8. [Ref. 9101] One student was incorrectly reported in the ESOL Program. The student's English language proficiency was not assessed when the student reentered the District after an extended absence of almost two years. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

9. [Ref. 9102] The file for one ESE student did not contain a Matrix of Services form to support the student's reporting in Program No. 255 (ESE Support Level 5). We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Combee Elementary School (#0091) (Continued)

10. [Ref. 9171] One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field until February 19, 2013, which was after the February 2013 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		<u>.0000</u>

Doris A. Sanders Learning Center (#0092)

11. [Ref. 9201] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
		<u>.0000</u>

Alta Vista Elementary School (#0331)

12. [Ref. 33101] ELL Committees were not convened within 30 school days prior to 12 ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	6.0000	
102 Basic 4-8	6.0000	
130 ESOL	(12.0000)	.0000

13. [Ref. 33102] The file for one ELL student enrolled in the ESOL Program did not contain an ELL Student Plan that covered the 2012-13 school year. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<u>Alta Vista Elementary School (#0331)</u> (Continued)		
14. [Ref. 33103] <u>The ELL Student Plan for one ELL student enrolled in the ESOL Program was not prepared until February 12, 2013, which was after the October 2012 reporting survey period. We propose the following adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
15. [Ref. 33104] <u>The file for one ELL student enrolled in the ESOL Program did not contain an ELL Student Plan covering the February 2013 reporting survey period. We propose the following adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
16. [Ref. 33105] <u>One student was incorrectly reported in the ESOL Program. The student's English language proficiency was not assessed when the student reentered the District after an extended absence of 17 months. We propose the following adjustment:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		<u>.0000</u>
<u>Eastside Elementary School (#0361)</u>		
17. [Ref. 36101/02] <u>The ELL Student Plans for nine ELL students enrolled in the ESOL Program were not prepared until October 19, 2012, which was after the October 2012 reporting survey period. We propose the following adjustments:</u>		
<u>Ref. 36101</u>		
101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Eastside Elementary School (#0361) (Continued)

Ref. 36102

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

18. [Ref. 36103] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:

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

19. [Ref. 36104] One Basic student withdrew from school prior to the February 2013 reporting survey week and should not have been included with the survey's results. We propose the following adjustment:

101 Basic K-3	(.5000)	(.5000)
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20. [Ref. 36171] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	2.8158	
130 ESOL	(2.8158)	.0000
		(.5000)

Denison Middle School (#0491)

21. [Ref. 49101] One ESE student withdrew from school prior to the October 2012 reporting survey week and should not have been included with the survey's results. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.5000)	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Denison Middle School (#0491)** (Continued)

22. [Ref. 49102] ELL Committees were not convened within 30 school days prior to three ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or sixth year. We also noted that one of these students' English language proficiency was not assessed within 30 school days prior to the student's fourth year ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

23. [Ref. 49103] We noted the following exceptions regarding two ELL students enrolled in the ESOL Program who reentered the District after an extended absence: (a) one student was assessed as FES; however, the student's reading and writing proficiencies had not been assessed, and (b) the file for one student did not include any evidence that supported that the student's English language proficiency had been assessed. We propose the following adjustment:

102 Basic 4-8	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
		<u>(.5000)</u>

Karen M. Siegel Academy (#0661)

24. [Ref. 66101] One part-time ESE student was not in attendance during the February 2013 reporting survey period and should not have been reported with the survey's results. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0800)</u>	(.0800)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Karen M. Siegel Academy (#0661) (Continued)

25. [Ref. 66171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Reading (Ref. 66171) or Any Vocational Field or Coverage (Ref. 66172). We also noted that the parents of the ESE students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 66171</u>		
102 Basic 4-8	.2000	
255 ESE Support Level 5	<u>(.2000)</u>	.0000
<u>Ref. 66172</u>		
103 Basic 9-12	1.7000	
255 ESE Support Level 5	<u>(1.7000)</u>	.0000
		<u>(.0800)</u>

Lena Vista Elementary School (#0841)

26. [Ref. 84101] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth or fifth year. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Bartow Senior High School (#0901)

27. [Ref. 90101] ELL Committees were not convened within 30 school days prior to two ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or sixth year. We propose the following adjustment:

103 Basic 9-12	1.4004	
130 ESOL	(1.4004)	.0000

28. [Ref. 90102] Three ELL students were incorrectly reported in the ESOL Program. The students' English language proficiency was not assessed when the students reentered the District after an extended absence of 11 months or more. We propose the following adjustment:

103 Basic 9-12	2.6455	
130 ESOL	(2.6455)	.0000

29. [Ref. 90103] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

30. [Ref. 90104] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.3464)	(.3464)
		(.3464)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Kingsford Elementary School (#1151)

31. [Ref. 115101] The ELL Student Plans for two ELL students enrolled in the ESOL Program were not prepared until February 12, 2013, which was after the October 2012 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	(1.0000)	.0000
		.0000

Kathleen Senior High School (#1181)

32. [Ref. 118171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Health and Physical Education but taught a course that required certification in Biology. We also noted that the parents of the student were not notified of the teacher's out-of-field status. Since the student has been cited in Finding No. 33 (Ref. 118102), we present this disclosure Finding with no proposed adjustment.

.0000

33. [Ref. 118102] ELL Committees were not convened within 30 school days prior to seven ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that two of these students' English language proficiency was not assessed within 30 school days prior to the students' fourth or fifth year ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	5.8394	
130 ESOL	(5.8394)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

Findings**Proposed Net
Adjustments
(Unweighted FTE)****Kathleen Senior High School (#1181)** (Continued)

34. [Ref. 118103] The file for one ELL student enrolled in the ESOL Program did not contain an ELL Student Plan that covered the 2012-13 school year. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
		.0000

Kathleen Elementary School (#1221)

35. [Ref. 122102] An ELL Committee convened to consider one student's extended placement in ESOL for a sixth year and recommended the student's continued placement in the ESOL Program; however, the ELL Committee documented outdated CELLA test scores as a basis for this recommendation. We noted that the student scored English language proficient on all parts of the April 2012 CELLA test and a Level 3 on the Reading portion of the April 2012 FCAT. We propose the following adjustment:

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

36. [Ref. 122103] The ELL Student Plans for three ELL students enrolled in the ESOL Program were not prepared until February 14, 2013, which was after the October 2012 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Kathleen Elementary School (#1221) (Continued)

37. [Ref. 122104] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

38. [Ref. 122105] The ELL Student Plans for two ELL students enrolled in the ESOL Program were not completed until February 12, 2013, which was after the October 2012 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	(1.0000)	.0000

39. [Ref. 122106] The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

40. [Ref. 122171] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 19, 2013, which was after the October 2012 and February 2013 reporting survey periods. The teacher held certification in ESE but taught courses that required certification in Elementary Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status until February 4, 2013, which was after the October 2012 reporting survey period. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Kathleen Elementary School (#1221)</u> (Continued)		
102 Basic 4-8	.4800	
254 ESE Support Level 4	(.4800)	.0000
		.0000
 <u>Sleepy Hill Elementary School (#1271)</u>		
41. [Ref. 127101] <u>ELL Committees were not convened within 30 school days prior to three ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth year. We also noted that one of these students scored English language proficient on all parts of the CELLA test and scored a Level 4 on the Reading portion of the FCAT. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
130 ESOL	(2.0000)	.0000
42. [Ref. 127102] <u>An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We also noted that the student's English language proficiency was not assessed within 30 school days prior to the student's fourth year ESOL anniversary date. We propose the following adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
43. [Ref. 127103] <u>The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Sleepy Hill Elementary School (#1271) (Continued)

44. [Ref. 127104] The file for one ESE student in the Gifted Program did not contain a Matrix of Services form to support the student’s reporting in Program No. 255 (ESE Support Level 5) in the February 2013 reporting survey. We propose the following adjustment:

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

Crystal Lake Middle School (#1501)

45. [Ref. 150101] The files for three ELL students did not contain evidence that the parents were notified of their child’s placement in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	2.7306	
130 ESOL	(2.7306)	.0000

46. [Ref. 150102] ELL Committees were not convened within 30 school days prior to six ELL students’ ESOL anniversary dates to consider the students’ extended ESOL placements for a fourth, fifth, or sixth year. We also noted that: (a) the ELL Student Plan for one of these students was completed on February 12, 2013, which was after the October 2012 reporting survey period, and (b) two of these students’ English language proficiency was not assessed within 30 school days of the students’ fourth or sixth year ESOL anniversary dates. We propose the following adjustment:

102 Basic 4-8	5.8622	
130 ESOL	(5.8622)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<u>Crystal Lake Middle School (#1501)</u> (Continued)		
47. [Ref. 150103] <u>An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We propose the following adjustment:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
48. [Ref. 150171/72/73] <u>Three teachers were not properly certified and were not approved by the School Board to teach out of field in Earth/Space Science (Ref. 150171), Social Science (Ref. 150172), or General Science (Ref. 150173). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:</u>		
<u>Ref. 150171</u>		
102 Basic 4-8	.2218	
130 ESOL	(.2218)	.0000
<u>Ref. 150172</u>		
102 Basic 4-8	.0700	
130 ESOL	(.0700)	.0000
<u>Ref. 150173</u>		
102 Basic 4-8	.2700	
130 ESOL	(.2700)	.0000
49. [Ref. 150174] <u>The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:</u>		
102 Basic 4-8	.3600	
130 ESOL	(.3600)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Lake Gibson Senior High School (#1762)</u>		
50. [Ref. 176201] <u>The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>		
300 Career Education 9-12	(.4129)	(.4129)
51. [Ref. 176202] <u>The timecards for two Career Education 9-12 (OJT) students were not signed by the students' employers. We propose the following adjustment:</u>		
300 Career Education 9-12	(.0592)	(.0592)
52. [Ref. 176203] <u>The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours than were reported. We propose the following adjustment:</u>		
300 Career Education 9-12	(.0680)	(.0680)
53. [Ref. 176205] <u>One ESE student was incorrectly reported in Program No. 254 (ESE Support Level 4). An IEP and Matrix of Services form was completed on February 15, 2013, that supported this reporting; however, the initiation date of services noted on the IEP began on February 19, 2013, which was after the February 2013 reporting survey period. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	.1568	
254 ESE Support Level 4	(.1568)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Lake Gibson Senior High School (#1762) (Continued)

54. [Ref. 176206] ELL Committees were not convened within 30 school days prior to three ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that one of these students' English language proficiency was not assessed within 30 school days prior to the student's fifth-year ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	2.1952	
130 ESOL	<u>(2.1952)</u>	.0000

55. [Ref. 176271/72] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were either not approved by the School Board to teach ESOL out of field (Ref. 176271) or were not approved to teach ESOL out of field until February 19, 2013 (Ref. 176272), which was after the February 2013 reporting survey period. We propose the following adjustments:

<u>Ref. 176271</u>		
103 Basic 9-12	.3920	
130 ESOL	<u>(.3920)</u>	.0000

<u>Ref. 176272</u>		
103 Basic 9-12	.1568	
130 ESOL	<u>(.1568)</u>	.0000
		<u>(.5401)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Lakeland Highlands Middle School (#1771)

56. [Ref. 177101] ELL Committees were not convened within 30 school days prior to two ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fifth or sixth year. We propose the following adjustment:

102 Basic 4-8	1.9144	
130 ESOL	(1.9144)	.0000
		.0000

Frostproof Middle/Senior High (#1801)

57. [Ref. 180101] One ELL student enrolled in the ESOL Program withdrew from school prior to the October 2012 reporting survey week and should not have been included with the survey's results. We propose the following adjustment:

130 ESOL	(.5000)	(.5000)
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58. [Ref. 180102] There was no evidence that the November 6, 2012, Matrix of Services form was reviewed when one ESE student's new IEP was prepared on December 7, 2012. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

59. [Ref. 180103] We noted the following exceptions involving the timecards for five Career Education 9-12 (OJT) students: (a) the timecards for four students reported in the February 2013 reporting survey period were not signed by the students' supervisors; and (b) the timecards for one of the four above-noted students and one other student reported in the October 2012 reporting survey period indicated that the students did not work during the reporting survey period. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Frostproof Middle/Senior High (#1801)</u> (Continued)		
300 Career Education 9-12	(.8396)	(.8396)
		(1.3396)
<u>Lake Marion Creek Elementary School (#1831)</u>		
60. [Ref. 183102] <u>The file for one ESE student in the Gifted Program did not contain an EP covering the February 2013 reporting survey period. We propose the following adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
61. [Ref. 183104] <u>One ELL student's English language proficiency was not assessed when the student reentered the District after an extended absence of more than four years. We also noted that the student's file did not contain evidence that the parents were notified of their child's placement in the ESOL Program. We propose the following adjustment:</u>		
102 Basic 4-8	.8584	
130 ESOL	(.8584)	.0000
62. [Ref. 183171] <u>The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Ben Hill Griffin Jr., Elementary School (#1921)

63. [Ref. 192101] ELL Committees were not convened within 30 school days prior to 11 ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	5.5000	
102 Basic 4-8	5.0000	
130 ESOL	<u>(10.5000)</u>	.0000

64. [Ref. 192102] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We also noted that the student's English language proficiency was not assessed within 30 school days of the student's ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

65. [Ref. 192103] One ELL student's English language proficiency was not appropriately assessed when the student reentered the District after an extended absence. The student scored FES on the oral portion of the IPT test; however, the student's Reading and Writing proficiencies were not assessed and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Ben Hill Griffin Jr., Elementary School (#1921) (Continued)

66. [Ref. 192104] One student was incorrectly reported in the ESOL Program. The student’s English language proficiency was not assessed when the student reentered the District after an extended absence of one year. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		<u>.0000</u>

George W. Jenkins Senior High (#1931)

67. [Ref. 193101] The file for one ESE student did not contain an IEP that covered the February 2013 reporting survey period. We propose the following adjustment:

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

68. [Ref. 193102] ELL Committees were not convened within 30 school days prior to four ELL students’ ESOL anniversary dates to consider the students’ extended ESOL placements for a fifth or sixth year. We also noted that two of these students’ English language proficiency was not assessed within 30 school days of the students’ ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	3.7510	
130 ESOL	(3.7510)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>George W. Jenkins Senior High (#1931)</u> (Continued)		
69. [Ref. 193103] <u>One Career Education 9-12 (OJT) student was reported for more work hours than was supported by the student's timecard. We propose the following adjustment:</u>		
300 Career Education 9-12	(.0274)	(.0274)
70. [Ref. 193104] <u>The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>		
300 Career Education 9-12	(.1662)	(.1662)
		(.1936)
<u>Sleepy Hill Middle School (#1971)</u>		
71. [Ref. 197102] <u>The English language proficiency for two ELL students was not assessed within 30 school days prior to the students' fourth year ESOL anniversary dates. We propose the following adjustment:</u>		
102 Basic 4-8	.8372	
130 ESOL	(.8372)	.0000
72. [Ref. 197103] <u>An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We also noted that the student's English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Sleepy Hill Middle School (#1971) (Continued)

73. [Ref. 197104] The file for one ELL student did not contain an *ELL Student Plan* covering the 2012-13 school year or evidence that the parents were notified of their child’s placement in the ESOL Program. We propose the following adjustment:

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

74. [Ref. 197171] The parents of students taught by two out-of-field teachers were not notified of the teachers’ out-of-field status in ESOL (Ref. 197171) or Reading and ESOL (Ref. 197172) by the October 2012 reporting survey period. We propose the following adjustments:

<u>Ref. 197171</u>		
102 Basic 4-8	.3134	
130 ESOL	(.3134)	.0000

<u>Ref. 197172</u>		
102 Basic 4-8	.4551	
130 ESOL	(.4551)	.0000

75. [Ref. 197173] One teacher had earned only 120 (as of the October 2012 reporting survey period) or 180 (as of the February 2013 reporting survey period) 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:

102 Basic 4-8	.9045	
130 ESOL	(.9045)	.0000

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Achievement Academy (#8031) Charter School</u>	
76. [Ref. 803101] <u>There was no evidence that the August 17, 2012, Matrix of Services form for one ESE student had been reviewed when the student's IFSP was prepared on February 11, 2013. We propose the following adjustment:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
77. [Ref. 803102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>	
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	<u>1.0000</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Hospital and Homebound Program (#9003)</u>	
78. [Ref. 900301] <u>We noted the following exceptions involving the Matrix of Services forms for two ESE students: (a) the file for one student did not contain a valid Matrix of Services form, and (b) there was no evidence that the May 30, 2012, Matrix of Services form for one student had been reviewed when the student's new IEP was prepared on October 1, 2012. We propose the following adjustment:</u>	
112 Grades 4-8 with ESE Services	.0600
113 Grades 9-12 with ESE Services	.0600
255 ESE Support Level 5	<u>(.1200)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hospital and Homebound Program (#9003) (Continued)

79. [Ref. 900302] The file for one ESE student enrolled in the Hospital and Homebound Program did not contain a physician’s statement to support the student’s enrollment in this Program. We also noted the student was provided 90 minutes of homebound instruction but was reported for 180 minutes of such instruction in the February 2013 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0900	
255 ESE Support Level 5	<u>(.1200)</u>	(.0300)

80. [Ref. 900303] Two 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	.7900	
255 ESE Support Level 5	<u>(.7900)</u>	.0000

81. [Ref. 900304] One ESE student was not reported in accordance with the student’s Matrix of Services form. We also noted the student was provided 30 minutes of homebound instruction but was reported for 180 minutes of such instruction. We propose the following adjustment:

254 ESE Support Level 4	(.0600)	
255 ESE Support Level 5	<u>.0100</u>	(.0500)

82. [Ref. 900305] One ESE student was provided 180 minutes of homebound instruction during the February 2013 reporting survey week in accordance with the homebound teacher’s contact log and the time authorized on the student’s IEP; however, the student was reported for 450 minutes of such instruction. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0900)</u>	(.0900)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hospital and Homebound Program (#9003) (Continued)

83. [Ref. 900306] One ESE student was generally provided 90 minutes of homebound instruction; however, the student was reported for 180 minutes of such instruction. We propose the following adjustment:

255 ESE Support Level 5	(.0300)	(.0300)
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84. [Ref. 900307] We noted the following exceptions involving 11 ESE students enrolled in the Hospital and Homebound Program: (a) the homebound teachers' contact logs for 10 ESE students did not indicate the hours of homebound instruction provided during the February 2013 reporting survey period, (b) in the October 2012 reporting survey period, we noted that 4 of the 10 students were generally provided 90 minutes of homebound instruction but were reported for 180 minutes each of such instruction, and (c) 1 additional student was provided 90 minutes of homebound instruction but was not reported for any such instructional minutes. We propose the following adjustment:

255 ESE Support Level 5	(.6900)	(.6900)
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85. [Ref. 900308] The homebound teacher's contact log for one ESE student enrolled in the Hospital and Homebound Program did not indicate the hours of homebound instruction during the February 2013 reporting survey period. We also noted that the student was provided 30 minutes of homebound instruction during the October 2012 reporting survey week but was reported for 180 minutes of such instruction. We propose the following adjustment:

255 ESE Support Level 5	(.1100)	(.1100)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hospital and Homebound Program (#9003) (Continued)

86. [Ref. 900309] The homebound teacher’s contact log for one ESE student enrolled in the Hospital and Homebound Program did not document any homebound instruction but did note that the student received on-campus instruction. The student was reported for 180 minutes in the Hospital and Homebound Program but was only provided 90 minutes of on-campus instruction. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0300	
255 ESE Support Level 5	<u>(.0600)</u>	(.0300)

87. [Ref. 900310] Five ESE students were reported for more time in the Hospital and Homebound Program than was generally provided. We propose the following adjustment:

255 ESE Support Level 5	<u>(.2416)</u>	(.2416)
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88. [Ref. 900311] One ESE student in the Hospital and Homebound Program was reported for 1,180 minutes of teleclass instruction in the October 2012 reporting survey; however, the student was only documented as receiving 120 minutes of homebound instruction during the October 2012 survey week. We also noted that the student was provided 75 minutes of homebound instruction during the February 2013 reporting survey week; however the student was reported for 180 minutes of such instruction. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.3534)	
255 ESE Support Level 5	<u>(.0350)</u>	<u>(.3884)</u>
		<u>(1.6600)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

ESE Countywide (#9255)

89. [Ref. 925501] There was no evidence that the Matrix of Services forms for four ESE students had been reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.0000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(2.5000)</u>	.0000

90. [Ref. 925502] There was no evidence that the January 28, 2013, Matrix of Services form was reviewed when one ESE student's new IEP was prepared on February 13, 2013. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

91. [Ref. 925571] We noted the following exceptions for three teachers that were not properly certified: (a) two teachers were not approved by the School Board to teach out of field in Reading and Social Science (Ref. 925571) or Elementary Education (Ref. 925572) until November 13, 2012, which was after the October 2012 reporting survey period, and (b) one teacher was not approved by the School Board to teach out of field in Reading (925573). We also noted the parents of the students were not notified of the teachers' out-of-field status (Ref. 925571) or were notified on February 6, 2013 (Ref. 925572/73), which was after the October 2012 reporting survey period. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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, 2013

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>ESE Countywide (#9255)</u> (Continued)		
<u>Ref. 925571</u>		
103 Basic 9-12	.5586	
254 ESE Support Level 4	(.5586)	.0000
 <u>Ref. 925572</u>		
102 Basic 4-8	1.7500	
254 ESE Support Level 4	(1.7500)	.0000
 <u>Ref. 925573</u>		
102 Basic 4-8	.4222	
254 ESE Support Level 4	(.4222)	.0000
		<u>.0000</u>
Proposed Net Adjustment		<u>(6.2528)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Polk 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, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) clear and detailed written procedures are in place to account for the complete, accurate, and timely recording of students attendance activity and maintaining of sufficient documentation to support that attendance is accurately kept and monitored; (2) 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; (3) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting; (4) students' English language proficiency is assessed and ELL Committees are convened timely to the students' extended ESOL placements based on their individual ESOL anniversary dates; (5) students are appropriately reassessed upon their return to the District following an extended absence; (6) students who are assessed as English language proficient are either exited from the ESOL Program or referred to an ELL Committee for determination of the students' continued ESOL placements; (7) ELL Committees document current English language assessments when considering students' extended ESOL placements; (8) IEPs, EPs, and *ELL Student Plans* are timely prepared or updated and retained in students' files; (9) parents are timely notified of their child's ESOL placement; (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, and the homebound placement is supported by a physician's statement; (12) ESE students are reported in accordance with the students' *Matrix of Services* forms; (13) *Matrix of Services* forms are timely prepared or there is evidence of review of the *Matrix of Services* forms to ensure that the *Matrix of Services* forms are accurately prepared and reflect the IEP services in effect during the reporting survey period; (14) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (15) 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; (16) teachers are properly certified or, if out of field, are timely approved to teach out of field by the School Board; (17) parents are appropriately notified of teachers' out-of-field status; and (18) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and the teachers' in-service training timelines.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Polk 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, 2013

RECOMMENDATIONS (Continued)

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
<i>FTE General Instructions 2012-13</i>	

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
<i>FTE General Instructions 2012-13</i>	

Comprehensive Management Information System Automated Student Attendance Recordkeeping System Handbook

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, and Programmatic Assessments of English Language Learners
Rule 6A-6.09021, FAC	Annual English Language Proficiency Assessment for English Language Learners (ELLs)
Rule 6A-6.09022, FAC	Extension of Services in English for Speakers of Other Languages (ESOL) Program
Rule 6A-6.0903, FAC	Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Polk 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, 2013

REGULATORY CITATIONS (Continued)

English for Speakers of Other Languages (ESOL) (Continued)

- Rule 6A-6.09031, FAC Post Reclassification of English Language Learners (ELLs)
- Rule 6A-6.0904, FAC Equal Access to Appropriate Instruction for English Language Learners

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 2012-13

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
- Rule 6A-6.0361, FAC Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Polk 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, 2013

REGULATORY CITATIONS (Continued)

Teacher Certification (Continued)

Rule 6A-4.001, FAC Instructional Personnel Certification

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

Virtual Education

Section 1002.321, FS Digital Learning

Section 1002.37, FS The Florida Virtual School

Section 1002.45, FS Virtual Instruction Programs

Section 1002.455, FS Student Eligibility for K-12 Virtual Instruction

Section 1003.498, FS School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS Charter Schools

The accompanying notes are an integral part of this schedule.

Polk County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. School District of Polk County

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

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the district for 129 District schools other than charter schools, 28 charter schools, 1 District cost center, and 2 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 95,633.50 unweighted FTE, which included 11,726.52 unweighted FTE for charter school students, and received approximately \$343.3 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, including charter schools, 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.

Polk County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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. For brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Polk County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

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, 2013. 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:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
District-Wide – Attendance Procedures	1
1. Lakeland Senior High School	2 through 7
2. Combee Elementary School	8 through 10
3. Doris A. Sanders Learning Center	11
4. Alta Vista Elementary School	12 through 16
5. Eastside Elementary School	17 through 20
6. Denison Middle School	21 through 23
7. Karen M. Siegel Academy	24 and 25
8. Lena Vista Elementary School	26
9. Bartow Senior High School	27 through 30
10. Kingsford Elementary School	31
11. Kathleen Senior High School	32 through 34
12. Kathleen Elementary School	35 through 40
13. Sleepy Hill Elementary School	41 through 44
14. Crystal Lake Middle School	45 through 49
15. Eagle Lake Elementary School	NA
16. Lake Gibson Senior High School	50 through 55
17. Lakeland Highlands Middle School	56
18. Frostproof Middle-Senior High	57 through 59
19. Lake Marion Creek Elementary School	60 through 62
20. Ben Hill Griffin Jr., Elementary School	63 through 66
21. George W. Jenkins Senior High	67 through 70
22. Sleepy Hill Middle School	71 through 75
23. Polk Virtual Instruction Program	NA
24. Polk Virtual Franchise	NA
25. Achievement Academy*	76 and 77
26. Hartridge Academy*	NA
27. Hospital and Homebound Program	78 through 88
28. ESE Countywide	89 through 91

* Charter School



DAVID W. MARTIN, CPA
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT POLK COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 1, 2013, that the Polk 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, 2013. 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 2012-13* 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.

In our opinion, management's assertion that the Polk County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

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

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 deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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
Tallahassee, Florida
November 14, 2014

SCHEDULE F

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

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, 2013. (See NOTE B.) The population of vehicles (1,269) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (96,902) 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:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	3,812
IDEA (K-12), Unweighted	53
IDEA (PK), Weighted	832
Teenage Parents and Infants	330
Two Miles or More	91,861
Center to Center (IDEA), Weighted	3
Center to Center (IDEA), Unweighted	<u>11</u>
Total	<u>96,902</u>

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)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With</u> <u>Exceptions</u>	<u>Proposed</u> <u>Net</u> <u>Adjustment</u>
We sampled 386 of the 96,902 students reported as being transported by the District.	28	(12)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 457 students.	<u>457</u>	<u>(456)</u>
Total	<u>485</u>	<u>(468)</u>

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

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. The Polk 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 62.

**Students
 Transported
 Proposed Net
Adjustments**

Findings

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 2012 surveys and the February and June 2013 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 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Our general tests disclosed that one PK student was incorrectly reported in the Two Miles or More ridership category. We determined that the student was eligible for reporting in the IDEA (PK), Weighted ridership category. We propose the following adjustment:

February 2013 Survey

90 Days in Term

IDEA (PK), Weighted

Two Miles or More

1

(1)

0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

2. [Ref. 52] The IEPs for nine 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. The IEP for one of these students indicated that the student should be transported on a climate controlled bus; however, there was no physician's prescription on file to support this need. We determined that the students were eligible to be reported in other ridership categories as follows: seven students in the Two Miles or More ridership category and two students in IDEA (PK), Unweighted ridership category. We propose the following adjustments:

July 2012 Survey

5 Days in Term

IDEA (K-12), Weighted	(3)	
Two Miles or More	3	

October 2012 Survey

90 Days in Term

IDEA (K-12), Weighted	(1)	
Two Miles or More	1	

February 2013 Survey

90 Days in Term

IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	
Two Miles or More	3	0

3. [Ref. 53] Five students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. Four of these students lived more than two miles from school and should have been reported in the Two Miles or More ridership category, and one of these students was not an ESE student and was not otherwise eligible for State transportation funding. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Unweighted	(3)	
Two Miles or More	2	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Unweighted	(2)	
Two Miles or More	<u>2</u>	(1)
4. [Ref. 54] <u>Eleven students in our sample were incorrectly reported in the Teenage Parents and Infants ridership category. Three of these students (teenage parents) were not enrolled in the Teenage Parents and Infants Program; however, we determined that these students were eligible to be reported in the Two Miles or More ridership category. Seven of these students (infants) did not have a birth certificate on file and the mother of one additional infant was not enrolled in the Teenage Parent Program; therefore, the infants were not eligible to be reported in the Teenage Parents and Infants ridership category. We propose the following adjustments:</u>		
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(5)	
Two Miles or More	3	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	<u>(6)</u>	(8)
5. [Ref. 55] <u>One student in our sample was incorrectly reported in the Two Miles or More ridership category. The student lived less than two miles from school and was not otherwise eligible for State transportation funding. We propose the following adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<p><u>July 2012 Survey</u> <u>15 Days in Term</u> Two Miles or More</p>	(1)	(1)
<p>6. [Ref. 56] <u>Two students in our sample were not enrolled in school during the reporting survey weeks and should not have been reported for State transportation funding. We propose the following adjustments:</u></p>		
<p><u>February 2013 Survey</u> <u>90 Days in Term</u> IDEA (K-12), Unweighted</p>	(1)	
<p><u>June 2013 Survey</u> <u>12 Days in Term</u> IDEA (K-12), Weighted</p>	(1)	(2)
<p>7. [Ref. 57] <u>The number of days in term for two students was incorrectly reported. The students were reported for 3 days in term; however, the students should have been reported for 10 days in term in accordance with the school’s instructional calendar. We propose the following adjustment:</u></p>		
<p><u>June 2013 Survey</u> <u>10 Days in Term</u> Two Miles or More</p>	2	
<p><u>3 Days in Term</u> Two Miles or More</p>	(2)	0
<p>8. [Ref. 58] <u>We noted the following exceptions relating to the reporting of 456 general transportation students: (a) we were unable to trace the reporting of 237 students to specific bus passes issued to those students, and (b) bus pass logs indicated that 219 students were issued bus passes; however, it was not evident that the students signed for the passes or that their distribution was approved by school personnel. We propose the following adjustments:</u></p>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
a. <u>October 2012 Survey</u>	
<u>90 Days in Term</u>	
Two Miles or More	(96)
<u>February 2013 Survey</u>	
<u>90 Days in Term</u>	
Two Miles or More	(141) (237)
b. <u>October 2012 Survey</u>	
<u>90 Days in Term</u>	
Two Miles or More	(129)
<u>February 2013 Survey</u>	
<u>90 Days in Term</u>	
Two Miles or More	(90) (219)
Proposed Net Adjustment	<u>(468)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category and for the correct number of days in term and have documentation to support that reporting; (2) only those students who are enrolled in school during the survey week are reported with the survey’s results; (3) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (4) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students’ IEPs; (5) proper documentation is maintained to support the eligibility of students reported on alternative modes of transportation, such as public transportation; (6) students are reported in ridership categories that are appropriate for the students’ grade levels; and (7) students reported in the Teenage Parents and Infants ridership category have documentation to support this reporting.

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

REGULATORY CITATIONS

- Chapter 1002.33, FS Charter Schools
- 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 2012-13*

The accompanying notes are an integral part of this schedule.

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

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 Polk County

For the fiscal year ended June 30, 2013, the District received approximately \$20.8 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2012	61	862
October 2012	577	47,915
February 2013	578	47,429
June 2013	<u>53</u>	<u>696</u>
Total	<u>1,269</u>	<u>96,902</u>

3. Statutes and Rules

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

- Chapter 1002.33, FSCharter Schools
- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation

Polk County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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, 2013. 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



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

(863) 534-0521 • FAX (863) 519-8231

November 14, 2014

Board Members

BOARD CHAIR
DICK MULLENAX
DISTRICT 4

HUNT BERRYMAN
DISTRICT 1

LORI CUNNINGHAM
DISTRICT 2

HAZEL SELLERS
DISTRICT 3

KAY FIELDS
DISTRICT 5

DEBRA S. WRIGHT
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

Administration
KATHRYN M. LeROY
Superintendent

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

Dear Mr. Martin:

In connection with your examination of our District's compliance with the requirements of the Florida Education Finance Program (FEFP) and the determination and reporting of full-time equivalent (FTE) students and the Student Transportation for the Fiscal Year Ended June 30, 2013, we make the following responses:

FULL-TIME EQUIVALENT (FTE) STUDENTS:

TEACHERS: We are in agreement with your findings in your report. We continue to work in making any adjustment necessary to our procedures and processes to insure our certification data is reported accurately. We are working very closely with our schools to insure required Parent notification is carried out.

STUDENTS: We agree with your findings relative to our student population. We are continuing to work with our district staff and school staff through more training and new procedures in collecting and storing the required documentation. We are working with our staff to insure the correct attendance procedures are followed and documented and are developing more training for our school staff to assist in accurate testing and placement for our ESOL students.

STUDENT TRANSPORTATION:

Transportation management agrees with your findings. We will continue working closely with the ESE department to insure we have up to date IEP information for reporting. Due to the findings in one Charter school we will provide the opportunity for more training to the Charter schools so they comply with the state requirements for reporting students.

Sincerely,


Kathryn M. LeRoy
Superintendent

*Polk County Schools -
an equal opportunity
institution for education
and employment*

The Mission of Polk County Public Schools is to provide a high quality education for all students.