



## Summary

**Report Number:** [2010-007R](#)

**Report Title:** **Highlands County District School Board – Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students – Restoration of Audit Adjustments**

**Report Period:** **07/01/2007 – 06/30/2008**

**Release Date:** **06/06/2011**

### Summary

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Highlands County District School Board requested an informal conference with the Department of Education to discuss several findings related to FTE presented in report No. 2010 007, for the fiscal year ended June 30, 2008. The informal conference was held on December 13, 2010. The resulting informal conference panel's memorandum of February 7, 2011 (revised on April 15, 2011), recommended the restoration of certain specified audit adjustments. The panel's recommendations were accepted by the Commissioner of Education, as evidenced by letter dated February 9, 2011.

The net FTE audit adjustments restored pursuant to the panel's recommendations totaled to zero unweighted FTE but have a potential impact on weighted FTE of a positive 60.5160 FTE. The financial impact of the restored net audit adjustments is subject to the determination of the Department of Education.