



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



HARDEE COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

For the Fiscal Year Ended June 30, 2004

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: James Stallings, Chairman 11/19/2003 to 6/30/2004, Vice-Chairman 7/1/2003 to 11/18/2003; Donnie Autry, Vice-Chairman 11/19/2003 to 6/30/2004; Wendell Cotton, Chairman 7/1/2003 to 11/18/2003; Joe Jones; Janice Platt; and Dennis G. Jones, Superintendent.

This examination was conducted by Richard W. Woods, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Hardee County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION
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For the Fiscal Year Ended June 30, 2004

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WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



**850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975**

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

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

We have examined management's assertion, included in its representation letter dated April 1, 2005, that the Hardee County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2004. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. 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 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 FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed instances of material noncompliance involving students in Vocational on-the-job-training (OJT) programs. We noted reporting errors or missing timecards for the 12 OJT students in our Vocational sample. (See SCHEDULE D, finding nos. 1 and 2.)

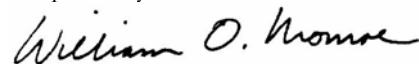
In our opinion, except for the instances of material noncompliance mentioned above involving students in Vocational on-the-job-training (OJT) programs, the Hardee County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2004.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to the reporting of, and the maintenance of supporting timecards for, students in Vocational on-the-job-training (OJT) programs. The applicable population, sample, and exception totals are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the FEFP requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information 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 the Hardee County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
May 18, 2005

SCHEDULE A

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>						
Population ³	8	100.00%	3,303	100.00%	3,410.4524	100.00%
Sample Size ⁴	5	62.50%	121	3.66%	107.1890	3.14%
Net Audit Adjustments ⁵ -	-	-	(4)	(3.31%)	3.6281	-
2. <u>English for Speakers of Other Languages (ESOL)</u>						
Population ³	7	100.00%	349	100.00%	322.5490	100.00%
Sample Size ⁴	5	71.43%	84	24.07%	69.2403	21.47%
Net Audit Adjustments ⁵ -	-	-	(10)	(11.90%)	(2.0433)	-
3. <u>Exceptional - Basic with ESE Services</u>						
Population ³	7	100.00%	1,071	100.00%	1,167.1165	100.00%
Sample Size ⁴	5	71.43%	99	9.24%	88.1934	7.56%
Net Audit Adjustments ⁵ -	-	-	(3)	(3.03%)	(.7233)	-
4. <u>Exceptional - ESE Support Levels 4 and 5</u>						
Population ³	4	100.00%	21	100.00%	11.3636	100.00%
Sample Size ⁴	4	100.00%	21	100.00%	11.3636	100.00%
Net Audit Adjustments ⁵ -	-	-	(10)	(47.62%)	(.6936)	-
5. <u>Vocational 9-12</u>						
Population ³	1	100.00%	43	100.00%	190.1632	100.00%
Sample Size ⁴	1	100.00%	12	27.91%	2.7158	1.43%
Net Audit Adjustments ⁵ -	-	-	(12)	(100.00%)	(2.6952)	-

<u>All Programs</u>						
Population ³	8	100.00%	4,787	100.00%	5,101.6447	100.00%
Sample Size ⁴	5	62.50%	337	7.04%	278.7021	5.46%
Net Audit Adjustments ⁵ -	-	-	(39)	(11.57%)	(2.5273)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

Description¹	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE²
<u>Teacher Certification</u>					
Population	7	100.00%	224	100.00%	-
Sample Size ⁴	5	71.43%	66	29.46%	-
Net Audit Adjustments ⁵	-	-	(1)	(1.52%)	-
Basic	-	-	-	-	.5000
ESOL	-	-	-	-	(.5000)
					<u>.0000</u>
Net Audit Adjustments					<u>(2.5273)</u>

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample was limited to only those students who participated in on-the-job-training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2004. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to Limited English Proficient (LEP) students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2004

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	1.0000	1.002	1.0020
102 Basic 4-8	.7135	1.000	.7135
103 Basic 9-12	2.4146	1.140	2.7526
112 Grades 4-8 with ESE Services	.0267	1.000	.0267
113 Grades 9-12 with ESE Services	(.7500)	1.140	(.8550)
130 ESOL	(2.5433)	1.298	(3.3012)
254 ESE Support Level 4	1.0500	3.948	4.1454
255 ESE Support Level 5	(1.7436)	5.591	(9.7485)
300 Vocational 9-12	<u>(2.6952)</u>	1.190	<u>(3.2073)</u>
Total	<u>(2.5273)</u>		<u>(8.4718)</u>

¹ See NOTE A6.

² These adjustments are for unweighted FTE. (See SCHEDULE C.)

³ Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2004

<u>No.</u> <u>Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0041</u>	
101 Basic K-3			(.5000)	(.5000)
102 Basic 4-8		.7135		.7135
103 Basic 9-12	2.4146			2.4146
112 Grades 4-8 with ESE Services		.0267		.0267
113 Grades 9-12 with ESE Services	(.7500)			(.7500)
130 ESOL	.1702	(.7135)	.5000	(.0433)
254 ESE Support Level 4		.0500		.0500
255 ESE Support Level 5	(.7436)			(.7436)
300 Vocational 9-12	<u>(2.6952)</u>	<u>.....</u>	<u>.....</u>	<u>(2.6952)</u>
Total	<u>(1.6040)</u>	<u>.0767</u>	<u>.0000</u>	<u>(1.5273)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2004

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>	
		<u>#0091</u>	<u>Total</u>
101 Basic K-3	(.5000)	1.5000	1.0000
102 Basic 4-8	.7135		.7135
103 Basic 9-12	2.4146		2.4146
112 Grades 4-8 with ESE Services	.0267		.0267
113 Grades 9-12 with ESE Services	(.7500)		(.7500)
130 ESOL	(.0433)	(2.5000)	(2.5433)
254 ESE Support Level 4	.0500	1.0000	1.0500
255 ESE Support Level 5	(.7436)	(1.0000)	(1.7436)
300 Vocational 9-12	<u>(2.6952)</u>	<u>.....</u>	<u>(2.6952)</u>
Total	<u>(1.5273)</u>	<u>(1.0000)</u>	<u>(2.5273)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

Overview

The management of the Hardee County District School Board is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving students in Vocational on-the-job-training (OJT) programs, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 14.

Findings

**Net Audit
Adjustment
(Unweighted FTE)**

Hardee Senior High School (#0021)

1. [Ref. 2101] The course schedules for 13 students in the December and February surveys (10 in our Vocational sample and 3 in our Basic sample) were funded using an incorrect priority. The students' off-campus, on-the-job-training (OJT) courses were funded prior to the students' on-campus courses. We made the following audit adjustments:

103 Basic 9-12	2.3262	
300 Vocational 9-12	<u>(2.3262)</u>	.0000

2. [Ref. 2102/06/07] We noted the following exceptions involving four students in the December and February surveys:

- a. Two students were absent during the entire December survey period and one student had withdrawn from school prior to the week of the February survey; consequently, the students should not have been reported with the surveys' results (Ref. 2102).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Hardee Senior High School (#0021) (Continued)

We also noted that the file for one of the absent students did not contain an Individual Educational Plan (IEP) that was valid for the December survey (Ref. 2106) and the file for the other absent student did not contain the timecard necessary to support the student's reported OJT time (Ref. 2107).

- b. The timecard for one student was missing and could not be located (Ref. 2107).

We made the following audit adjustments:

<u>Ref. 2102/06</u>		
103 Basic 9-12	(.7044)	
113 Grades 9-12 with ESE Services	(.5000)	
300 Vocational 9-12	(.2956)	(1.5000)
<u>Ref. 2107</u>		
300 Vocational 9-12	(.0734)	(.0734)

3. [Ref. 2103] One student in the English for Speakers of Other Languages (ESOL) program in the December survey had been dismissed from that program in the previous school year and should have been reported in Basic education. We made the following audit adjustments:

103 Basic 9-12	.1400	
130 ESOL	(.1400)	.0000

4. [Ref. 2104] Several courses in the course schedules of three Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the December and February surveys were incorrectly reported in Basic education. The courses should have been reported in ESOL. We made the following audit adjustments:

103 Basic 9-12	(.3102)	
130 ESOL	.3102	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings**Hardee Senior High School (#0021)** (Continued)

5. [Ref. 2105] We noted the following exceptions involving seven Exceptional students in the December and February surveys:

- a. Three students were reported incorrectly in program no. 255 (ESE Support Level 5) for on-campus instruction that should have been reported in program no. 103 (Basic 9-12). We also noted that the reported number of Class Minutes, Weekly (CMW) for the first period, on-campus course of one of the students was understated by 180 minutes.
- b. One student was reported incorrectly in program no. 255 (ESE Support Level 5) in the February survey for Hospital and Homebound instruction. The student's homebound services did not start until after that survey.
- c. The reported number of Class Minutes, Weekly (CMW) for two students in the February survey was understated by 90 and 180 minutes, respectively.
- d. One student in program no. 113 (Grades 9-12 with ESE Services) was reported for more home-based instruction in the December and February surveys than was supported by the teacher's log. The student was reported for 600 Class Minutes, Weekly (CMW) in the December survey and 300 CMW in the February survey; however, the student was only provided instructional time of 150 and 300 minutes, respectively.

We made the following audit adjustments:

103 Basic 9-12	.9630	
113 Grades 9-12 with ESE Services	(.2500)	
255 ESE Support Level 5	(.7436)	(.0306)
		(1.6040)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings**Hardee Junior High School (#0031)**

6. [Ref. 3101] Two students (one in the December survey and one in the February survey) were incorrectly reported in the English for Speakers of Other Languages (ESOL) program. One student's English proficiency had not been assessed and the other student had been dismissed from the ESOL program before survey. We made the following audit adjustments:

102 Basic 4-8	.7135	
130 ESOL	(.7135)	.0000

7. [Ref. 3102] The reported course schedules for four Exceptional students in the February survey were incorrectly reported. A Language Therapy course that should have been included in the reported schedules was omitted from those schedules due to an isolated data processing error. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.0267	
254 ESE Support Level 4	.0500	.0767
		.0767

Bowling Green Elementary School (#0041)

8. [Ref. 4102] One student was reported incorrectly in program no. 101 (Basic K-3) in the December survey. The student had been placed appropriately in the English for Speakers of Other Languages (ESOL) program before that survey and, thus, should have been reported in program no. 130 (ESOL). We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

		Net Audit Adjustment (Unweighted FTE)
<u>Findings</u>		
<u>Wauchula Elementary School (#0091)</u>		
9.	[Ref. 9102] <u>Two students in the February survey withdrew from school prior to the survey and should not have been reported with the survey's results. We made the following audit adjustment:</u>	
130 ESOL	(1.0000)	(1.0000)
10.	[Ref. 9103] <u>One student in the December and February surveys was reported incorrectly in the English for Speakers of Other Languages (ESOL) program. The student was Fluent English Speaking (FES) and had not been recommended for ESOL by the Limited English Proficient (LEP) Committee. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
11.	[Ref. 9104] <u>The score on the <i>Matrix of Services</i> form for one Exceptional student in program no. 255 (ESE Support Level 5) in the December and February surveys was incorrectly computed. The score included a Special Considerations point for which the student was not eligible. We made the following audit adjustments:</u>	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsWauchula Elementary School (#0091) (Continued)

12. [Ref. 9181] One teacher taught Primary Language Arts to a class that included a Limited English Proficient (LEP) student during the school term covered by the February survey. However, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		(1.0000)
		(2.5273)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Hardee 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, 2004

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that:

- (1) only eligible students who were in attendance and membership during survey are reported for FTE funding;
- (2) students are reported in the proper FEFP funding categories and have adequate documentation to support their reporting, particularly with regard to students who receive instruction in the English for Speakers of Other Languages (ESOL) and Hospital and Homebound programs; and
- (3) teachers are properly certified or, if out-of-field, have been approved by the School Board to teach out-of-field.

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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations**Reporting**

Section 1011.60, F.S. Minimum Requirements of Florida Education Finance Program (FEFP)
 Section 1011.61, F.S. Definitions
 Section 1011.62, F.S. Funds for Operation of Schools
 Rule 6A-1.0451, F.A.C. FEFP Student Membership Surveys
 Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
 FTE General Instructions 2003-2004

Attendance

Section 1003.23, F.S. Attendance Records and Reports
 Rules 6A-1.044(3)&(6)(c), F.A.C. . Pupil Attendance Records
 Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
 FTE General Instructions 2003-2004
 Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hardee 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, 2004

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

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

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

Exceptional Education

- Section 1003.57(5), F.S. Exceptional Students Instruction
- Section 1011.62, F.S. Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. Development of Individual Educational Plans for Exceptional Students
- Rule 6A-6.03029, F.A.C. Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C. Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C. Identification and Assignment of Exceptional Students to Special Programs
- Rule 6A-6.0334, F.A.C. Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Special Programs and Procedures for Exceptional Students

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. Definitions of Terms in Vocational Education Program
- FTE General Instructions 2003-2004

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hardee 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, 2004

Regulatory Citations (Continued)**Teacher Certification**

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education For Speakers of Other Languages
- Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. Noncertificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification
- Rule 6A-6.0521, F.A.C. Definitions and Requirements Which Apply to All Dropout Prevention Programs

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Hardee County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2004

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 31 of this report.

The accompanying notes are an integral part of this schedule.

Hardee County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2004

NOTE A - SUMMARY

A summary discussion of the essential features of the Hardee County District School Board, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. Hardee County District School Board

The Hardee County District School Board was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Hardee County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-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 Hardee County. For the fiscal year ended June 30, 2004, the District operated 11 schools, reported 5,101.6447 unweighted full-time equivalent (FTE) students, and received approximately \$14.5 million in State FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Hardee County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2004

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 unweighted FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted full-time equivalent (FTE) students in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2003-2004 school year were conducted during and for the following weeks: survey one was performed for July 14-18, 2003; survey two was performed for October 13-17, 2003; survey three was performed for February 2-6, 2004; and survey four was performed for June 14-18, 2004. The District used an approved alternate survey period for survey two, which was performed for December 15-19, 2003.

Hardee County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2004

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) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (9-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

Chapter 1000, F.S.		K-20 General Provisions
Chapter 1001, F.S.		K-20 Governance
Chapter 1002, F.S.		Student and Parental Rights and Educational Choices
Chapter 1003, F.S.		Public K-12 Education
Chapter 1006, F.S.		Support for Learning
Chapter 1007, F.S.		Articulation and Access
Chapter 1010, F.S.		Financial Matters
Chapter 1011, F.S.		Planning and Budgeting
Chapter 1012, F.S.		Personnel
Chapter 6A-1, F.A.C.		Finance and Administration
Chapter 6A-3, F.A.C.		Transportation
Chapter 6A-4, F.A.C.		Certification
Chapter 6A-6, F.A.C.		Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2004. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules. The following schools were in our sample:

Hardee County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2004

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Hardee Senior High School	1 through 5
2. Hardee Junior High School	6 and 7
3. Bowling Green Elementary School	8
4. Wauchula Elementary School	9 through 12
5. North Wauchula Elementary School	NA



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

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

We have examined management's assertion, included in its representation letter dated April 1, 2005, that the Hardee County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2004. These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

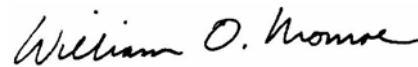
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, the Hardee County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2004.

The results of our examination disclosed instances of noncompliance with the FEFP requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information 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 the Hardee County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive, flowing style.

William O. Monroe, CPA
May 18, 2005

SCHEDULE A

Hardee County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	54	100.00%	5,029	100.00%
Sample ²	24	44.44%	120	2.39%
General Tests				
Students w/ Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	(1)	NA
Detailed Tests				
Students w/ Exceptions	-	-	1	(0.83%)
Net Audit Adjustments	-	-	(1)	NA

NA - *Not Applicable*

¹ *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2004. The District reported 5,029 students in the following ridership categories: 74 in IDEA (K-12), Weighted; 3 in IDEA (K-12), Unweighted; 47 in IDEA (PK), Weighted; 97 in PK Other; 30 in Teenage Parents and Infants; 4,752 in Two Miles or More; and 26 in Center to Center Exceptional Unweighted. The District also reported operating a total of 54 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

² *See NOTE B.*

³ *Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/ Students with Exceptions.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Hardee County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

Overview

The management of the Hardee County District School Board is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. The instances of noncompliance disclosed by our examination procedures, while not of material impact on the District's compliance, are nevertheless worthy of management's attention and action, as recommended on page 27.

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2004, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding no. 1. Our detailed tests of the specific ridership categories for students sampled from the December and February surveys disclosed the instances of noncompliance discussed in finding no 2.

General Tests

1. [Ref. 51] Our general review of the District's lists of students transported disclosed that one student, who was reported in the Two Miles or More ridership category in the February survey, had withdrawn from school prior to that survey and should not have been reported for FEFP transportation funding. We made the following audit adjustment:

February 2004 Survey90 Days-in-Term

Two Miles or More

(1)

(1)

Net Audit Adjustments from General Tests

(1)

**Students
Transported
Net Audit
Adjustment**

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Hardee County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Students
 Transported
 Audit
 Adjustment**

Findings**Detailed Tests**

2. [Ref. 52] One student in the December survey was reported incorrectly for FEFP transportation funding in the PK Other ridership category. The student was enrolled in a school readiness course that was not eligible for transportation funding. We made the following audit adjustment:

December 2003 Survey90 Days-in-Term

PK Other

(1)

(1)

Net Audit Adjustments from Detailed Tests

(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Hardee County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2004

Recommendations

We recommend that management exercise more care to ensure that: (1) the number of students reported in each ridership category for each survey is correct and in agreement with applicable supporting records; and (2) only those students who are in attendance and membership and are transported on an eligible bus during a survey period are reported for FEFP transportation funding.

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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Section 1006.21, F.S. Duties of District School Superintendent and District School Board regarding Transportation
Section 1006.23, F.S. Hazardous Walking Conditions
Section 1011.68, F.S. Funds for Student Transportation
Rule 6A-3.001(3), F.A.C. Basic Principles for Transportation
Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Hardee County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2004

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 31 of this report.

The accompanying notes are an integral part of this schedule.

Hardee County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2004

NOTE A - SUMMARY

A summary of the significant features of student transportation under the Florida Education Finance Program (FEFP) and applicable statutes and rules 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 funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Hardee County District School Board

For the fiscal year ended June 30, 2004, the District received approximately \$1 million in State FEFP transportation funding. The District's transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2003	0	0
December 2003	27	2,529
February 2004	27	2,500
June 2004	<u>0</u>	<u>0</u>
Total	<u>54</u>	<u>5,029</u>

3. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

Chapter 1000, F.S. K-20 General Provisions
 Chapter 1001, F.S. K-20 Governance
 Chapter 1002, F.S. Student and Parental Rights and Educational Choices
 Chapter 1003, F.S. Public K-12 Education

Hardee County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2004

NOTE A - SUMMARY (Continued)

Chapter 1006, F.S.		Support for Learning
Chapter 1010, F.S.		Financial Matters
Chapter 1011, F.S.		Planning and Budgeting
Chapter 6A-1, F.A.C.		Finance and Administration
Chapter 6A-3, F.A.C.		Transportation

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2004. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

MANAGEMENT'S RESPONSE

THE SCHOOL BOARD OF HARDEE COUNTY

Dennis G. Jones
Superintendent of Schools

Greg Dick
Deputy Superintendent

Rocky Kitchens
Deputy Superintendent

P.O. BOX 1678
WAUCHULA, FLORIDA 33873

BOARD MEMBERS
Joe Jones, District 1
Tanya Royal, District 2
Tracy Baxter, District 3
Janice Platt, District 4
Wendell Cotton, District 5

ADMINISTRATIVE OFFICES
1009 NORTH 6TH AVENUE
WAUCHULA, FLORIDA 33873

(863) 773-9058
SunCom 721-7440
Fax (863) 773-0069

June 21, 2005

Mr. William O. Monroe, CPA
Auditor General
Claude Pepper Building
Room 412C
111 West Madison Street
Tallahassee, FL 32399-1450
Attn.: Joe Williams/Section 321

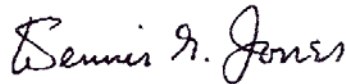
Dear Mr. Monroe:

Thank you for the recent draft copy of the *Hardee County FEFP/FTE Students and Student Transportation Report for fiscal year ending June 30, 2004* and allowing us the opportunity to respond to the tentative findings.

The Hardee County Public School System strives to exceed all expectations in both student achievement and fiscal responsibility. We do not wish to dispute or appeal any of the findings in Draft Report No. 2005-XXX. Attached you will find our district's responses and corrective action measures to all the preliminary findings of the above-referenced report.

If you have any questions or concerns, please contact me at (863) 773-9058, Suncom 721-7440, (863) 773-0069 (fax), or gdick@hardee.k12.fl.us.

Sincerely,



Dennis G. Jones
Superintendent of Schools

Affirmative Action/Equal Opportunity Employer

School District of Hardee County, Florida

Response

to

Florida Education Finance Program (FEFP)

Full-Time Equivalent (FTE) Students

and

Student Transportation

Report

For the Fiscal Year Ended June 30, 2004

Dated:

June 21, 2005

Finding	District Response
1. [Ref. 2101] The course schedules for 13 students in the December and February surveys (10 in our Vocational sample and 3 in our Basic sample) were funded using an incorrect priority. The students' off-campus, on-the-job-training (OJT) courses were funded prior to the students' on-campus courses.	1. The Deputy Superintendent, Director of Applied Technology, School Assistant Principal, and ESE/OJT teacher will meet to discuss a more accurate procedure by which more timely work attendance records and funding prioritization will occur.
2. [Ref. 2102/06/07] We noted the following exceptions involving four students in the December and February surveys: a. Two students were absent during the entire December survey period and one student had withdrawn from school prior to the week of the February survey; consequently, the students should not have been reported with the surveys' results (Ref. 2102). We also noted that the file for one of the absent students did not contain an Individual Educational Plan (IEP) that was valid for the December survey (Ref. 2106) and the file for the other absent student did not contain the timecard necessary to support the student's reported OJT time (Ref. 2107). b. The timecard for one student was missing and could not be located (Ref. 2107).	2. The Deputy Superintendent, Director of ESE, Director of MIS, School Principal, and appropriate guidance counselor will have a meeting to discuss a more accurate procedure by which records and documentation are periodically reviewed.
3. [Ref. 2103] One student in the English for Speakers of Other Languages (ESOL) program in the December survey had been dismissed from that program in the previous school year and should have been reported in Basic education.	3. The Deputy Superintendent, Director of Federal Programs, Director of MIS, School Principal, and appropriate guidance counselor will have a meeting scheduled to discuss a more accurate procedure by which records and documentation are periodically reviewed.
4. [Ref. 2104] Several courses in the course schedules of three Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the December and February surveys were incorrectly reported in Basic education. The courses should have been reported in ESOL.	4. The Deputy Superintendent, Director of Federal Programs, Director of MIS, School Principal, and appropriate guidance counselor will have a meeting scheduled to discuss a more accurate procedure by which records and documentation are periodically reviewed.
5. [Ref. 2105] We noted the following exceptions involving seven Exceptional students in the December and February surveys: a. Three students were reported incorrectly in program no. 255 (ESE Support Level 5) for on-campus instruction that should have been reported in program no. 103 (Basic 9-12). We also noted that the reported number of Class Minutes, Weekly (CMW) for the first period, on-campus course of one of the students was understated by 180 minutes. b. One student was reported incorrectly in program no. 255 (ESE Support Level 5) in the February survey for Hospital and Homebound instruction. The student's homebound services did not start until after that survey. c. The reported number of Class Minutes, Weekly (CMW) for two students in the February survey was understated by 90 and 180 minutes, respectively. d. One student in program no. 113 (Grades 9-12 with ESE Services) was reported for more home-based instruction in the December and February surveys than was supported by the teacher's log. The student was reported for 600 Class Minutes, Weekly (CMW) in the December survey and 300 CMW in the February survey; however, the student was only provided instructional time of 150 and 300 minutes, respectively.	5. The Deputy Superintendent, Director of MIS, Director of ESE, Staffing Specialist, School Principal, school data clerk, and appropriate guidance counselors will meet to review current staffing and withdraw procedures so that these errors do not occur in the future.

6. [Ref. 3101] Two students (one in the December survey and one in the February survey) were incorrectly reported in the English for Speakers of Other Languages (ESOL) program. One student's English proficiency had not been assessed and the other student had been dismissed from the ESOL program before survey.	6. The Deputy Superintendent, Director of Federal Programs, Director of MIS, School Principal, data clerk, and appropriate guidance counselor will have a meeting to discuss a more accurate procedure by which records and documentation are periodically reviewed.
7. [Ref. 3102] The reported course schedules for four Exceptional students in the February survey were incorrectly reported. A Language Therapy course that should have been included in the reported schedules was omitted from those schedules due to an isolated data processing error.	7. The Deputy Superintendent, Director of ESE, Staffing Specialist, and appropriate guidance counselors will meet to review current staffing and withdraw procedures so that these errors do not occur in the future.
8. [Ref. 4102] One student was reported incorrectly in program no. 101 (Basic K-3) in the December survey. The student had been placed appropriately in the English for Speakers of Other Languages (ESOL) program before that survey and, thus, should have been reported in program no. 130 (ESOL).	8. The Deputy Superintendent, School Principal, school data clerk, and appropriate guidance counselors will meet to review current staffing and withdraw procedures so that this error does not occur in the future.
9. [Ref. 9102] Two students in the February survey withdrew from school prior to the survey and should not have been reported with the survey's results.	9. The Deputy Superintendent, school data clerk, guidance counselor, and School Principal will have a meeting to discuss procedures so that this error does not occur in the future.
10. [Ref. 9103] One student in the December and February surveys was reported incorrectly in the English for Speakers of Other Languages (ESOL) program. The student was Fluent English Speaking (FES) and had not been recommended for ESOL by the Limited English Proficient (LEP) Committee.	10. The Deputy Superintendent, Director of Federal Programs, and School Principal will have a meeting to discuss better procedures so that this error does not occur in the future.
11. [Ref. 9104] The score on the Matrix of Services form for one Exceptional student in program no. 255 (ESE Support Level 5) in the December and February surveys was incorrectly computed. The score included a Special Considerations point for which the student was not eligible.	11. The Director of ESE, School Principal, Staffing Specialist, and appropriate teachers will meet to review current procedures for reporting and recording student matrix scores.
12. [Ref. 9181] One teacher taught Primary Language Arts to a class that included a Limited English Proficient (LEP) student during the school term covered by the February survey. However, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field.	12. The Deputy Superintendent, Director of Federal Programs, School Principal, Director of Personnel, and guidance counselor will meet to discuss procedures so that this error does not occur in the future.
SCHEDULE B Hardee County District School Board Florida Education Finance Program (FEFP) STUDENT TRANSPORTATION	
1. [Ref. 51] Our general review of the District's lists of students transported disclosed that one student, who was reported in the Two Miles or More ridership category in the February survey, had withdrawn from school prior to that survey and should not have been reported for FEFP transportation funding.	1. Management will exercise more care to ensure that: (1) the number of students reported in each ridership category for each survey is correct and in agreement with applicable supporting records; and (2) only those students who are in attendance and membership and are transported on an eligible bus during a survey period are reported for FEFP transportation funding.
2. [Ref. 52] One student in the December survey was reported incorrectly for FEFP transportation funding in the PK Other ridership category. The student was enrolled in a school readiness course that was not eligible for transportation funding.	2. Same as above