REPORT NO. 2010-006
AUGUST 2009

ORANGE COUNTY DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended

June 30, 2008

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Orange County District School Board members and the Superintendent of Schools who served during the 2007-08 fiscal year are listed below:

	District No.
Joie Cadle, Vice Chair from 11-20-07	*1*
M. Daryl Flynn	*2*
Judge "Rick" Roach	*3*
Karen Ardaman, Chair	*4*
Kathleen B. Gordon	*5*
Anne C. Geiger	*6*
Jim B. Martin, Vice Chair to 11-19-07	*7*

Ronald Blocker, Superintendent

The examination team leader was Gail S. Collier, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Orange County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation

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Orange County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2008

IEP – Individual Educational Plan

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

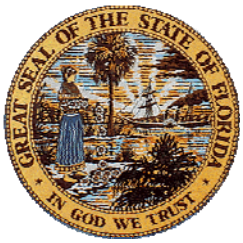
FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
AUDITOR GENERAL

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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
ORANGE COUNTY DISTRICT SCHOOL BOARD
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated November 3, 2008, that the Orange County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

One hundred and forty-six of the 727 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of required in-service training points in ESOL strategies or college credits toward out-of-field assignments.[1]

2. Students

We noted exceptions involving 1,119 of the 3,009 students in our ESOL sample[2]; 284 of the 1,013 students in our ESE Support Levels 4 and 5 sample[3]; and 138 of the 242 students in our Career Education 9-12 (OJT) sample[4]. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Orange 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, 2008.

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[1] *For teachers, see SCHEDULE D, finding Nos. 5, 6, 7, 18, 29, 45, 46, 57, 65, 66, 67, 68, 73, 81, 82, 87, 88, 99, 104, 105, 114, 118, 122, 134, 151, 152, 158, 167, 175, 180, 193, 194, 210, 211, 212, 224, 225, 230, 234, 239, 247, 248, 259, 260, 264, 268, 278, 279, 280, 281, 294, 302, 306, 310, 326, 333, 334, 342, 343, 344, 345, 351, 364, and 365.*

[2] *For ESOL, see SCHEDULE D, finding Nos. 9, 15, 16, 17, 20, 21, 22, 23, 24, 25, 26, 27, 28, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 49, 50, 51, 52, 53, 54, 55, 56, 58, 59, 60, 61, 62, 63, 69, 70, 74, 75, 76, 77, 78, 83, 89, 90, 91, 92, 93, 94, 102, 106, 107, 108, 109, 110, 116, 117, 119, 123, 124, 128, 129, 130, 131, 132, 137, 138, 139, 140, 141, 142, 143, 144, 145, 154, 155, 156, 157, 162, 163, 164, 165, 166, 168, 169, 170, 171, 172, 177, 185, 186, 187, 188, 189, 190, 191, 198, 200, 201, 202, 203, 204, 205, 206, 207, 209, 218, 219, 220, 221, 222, 223, 226, 227, 228, 229, 232, 235, 236, 237, 243, 244, 245, 246, 250, 253, 254, 256, 257, 261, 266, 267, 270, 271, 272, 273, 274, 275, 276, 277, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 295, 296, 297, 298, 307, 309, 312, 313, 314, 315, 316, 317, 318, 319, 320, 330, 331, 332, 335, 336, 337, 346, 347, 348, 349, 352, 353, 354, 355, 356, 357, 358, and 359.*

[3] *For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 2, 3, 4, 12, 13, 14, 19, 30, 43, 44, 47, 48, 64, 71, 72, 79, 80, 84, 85, 86, 95, 96, 97, 98, 100, 103, 111, 112, 120, 121, 125, 126, 127, 133, 146, 147, 148, 149, 150, 153, 159, 160, 173, 174, 178, 179, 181, 182, 183, 184, 192, 195, 196, 197, 213, 214, 215, 216, 217, 233, 238, 240, 242, 251, 252, 258, 262, 265, 269, 283, 299, 300, 304, 305, 308, 321, 322, 323, 324, 328, 340, 350, 360, 361, 362, and 363.*

[4] *For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 10, 11, 113, 161, 263, 282, 301, 329, 338, and 341.*

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[5] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[5], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE 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.

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

Pursuant to Section 11.45(4). 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
June 10, 2009

SCHEDULE A

Orange 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, 2008

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	211	100.00%	41,865	100.00%	110,825.2600	100.00%
Sample Size[4]	43	20.38%	490	1.17%	377.4938	0.34%
Students w/Exceptions	-	-	(2)	(0.41%)	-	-
Net Audit Adjustments[5]	-	-	-	-	1,116.3652	-
2. Basic with ESE Services						
Population[3]	213	100.00%	10,761	100.00%	29,986.8600	100.00%
Sample Size[4]	44	20.66%	372	3.46%	315.3583	1.05%
Students w/Exceptions	-	-	(19)	(5.11%)	-	-
Net Audit Adjustments[5]	-	-	-	-	52.6400	-
3. ESOL						
Population[3]	190	100.00%	11,790	100.00%	24,927.3300	100.00%
Sample Size[4]	41	21.58%	3,009	25.52%	2,415.2816	9.69%
Students w/Exceptions	-	-	(1,119)	(37.19%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(1,116.4242)	-
4. ESE Support Levels 4 and 5						
Population[3]	171	100.00%	1,812	100.00%	2,827.0100	100.00%
Sample Size[4]	42	24.56%	1,013	55.91%	825.6386	29.21%
Students w/Exceptions	-	-	(284)	(28.04%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(65.9946)	-
5. Career Education 9-12						
Population[3]	29	100.00%	518	100.00%	2,921.9800	100.00%
Sample Size[4]	8	27.59%	242	46.72%	50.5018	1.73%
Students w/Exceptions	-	-	(138)	(57.02%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(26.5318)	-
All Programs						
Population[3]	217	100.00%	66,746	100.00%	171,488.4400	100.00%
Sample Size[4]	45	20.74%	5,126	7.68%	3,984.2741	2.32%
Students w/Exceptions	-	-	(1,562)	(30.47%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(39.9454)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Orange 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, 2008

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	217	100.00%	2,921	100.00%
Sample Size[4]	45	20.74%	727	24.89%
Teachers w/Exceptions	-	-	(146)	(20.08%)

[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, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only those students who participated in 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, 2008. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to students in ESOL. (See NOTE A5.)*

[4] *See NOTE B.*

[5] *Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit 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.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Orange 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, 2008

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	451.6507	1.048	473.3299
102	Basic 4-8	444.5968	1.000	444.5968
103	Basic 9-12	220.1177	1.066	234.6455
111	Grades K-3 with ESE Services	31.6057	1.048	33.1228
112	Grades 4-8 with ESE Services	9.2183	1.000	9.2183
113	Grades 9-12 with ESE Services	11.8160	1.066	12.5959
130	ESOL	(1,116.4242)	1.200	(1,339.7090)
254	ESE Support Level 4	(31.8596)	3.625	(115.4911)
255	ESE Support Level 5	(34.1350)	5.062	(172.7914)
300	Career Education 9-12	(26.5318)	1.119	(29.6891)
Total		(39.9454)		(450.1714)

[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

Orange 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, 2008

No.	Program	District Wide	Audit Adjustments[1] #0055	Audit Adjustments[1] #0065	Balance Forward
101	Basic K-3	33.5943	.....	1.0000	34.5943
102	Basic 4-8	42.3296	(.5000)	.....	41.8296
103	Basic 9-12	2.7053	.....	.....	2.7053
111	Grades K-3 with ESE Services	1.9481	.....	2.8375	4.7856
112	Grades 4-8 with ESE Services	3.2315	.....	.....	3.2315
113	Grades 9-12 with ESE Services	2.6188	.....	.....	2.6188
130	ESOL	(92.2265)	.....	.....	(92.2265)
254	ESE Support Level 4	.....	(.5000)	(2.9875)	(3.4875)
255	ESE Support Level 5	.....	.5000	(.8500)	(.3500)
300	Career Education 9-12	5.7989	.....	.....	5.7989
Total		.0000	(.5000)	.0000	(.5000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0101	#0111	#0142	#0212	Balance Forward
101	34.5943	.....	.....	.....	29.9365	64.5308
102	41.8296	.....	.....	.....	13.2761	55.1057
103	2.7053	2.6000	20.2866	.....	.....	25.5919
111	4.7856	.....	.....	.....	.3771	5.1627
112	3.2315	.....	.....	.....	.....	3.2315
113	2.6188	(.0200)	3.0000	.....	.....	5.5988
130	(92.2265)	(2.6000)	(19.4103)	.....	(43.5897)	(157.8265)
254	(3.4875)	.....	(2.0000)	(1.0000)	.....	(6.4875)
255	(.3500)	.....	(1.9600)	1.0000	.....	(1.3100)
300	5.7989	.....	(2.1015)	.....	.....	3.6974
Total	(.5000)	(.0200)	(2.1852)	.0000	.0000	(2.7052)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0214	#0217	#0232	#0241	Balance Forward
101	64.5308	20.3314	12.5892	15.1293	10.9996	123.5803
102	55.1057	18.9214	5.1263	4.2505	3.6161	87.0200
103	25.5919	.....	.....	.....	.....	25.5919
111	5.1627	.9990	.1771	(.9439)	.5000	5.8949
112	3.2315	.....	.0592	.....	.....	3.2907
113	5.5988	.....	.....	.....	.....	5.5988
130	(157.8265)	(39.2528)	(18.2747)	(19.6807)	(14.4975)	(249.5322)
254	(6.4875)	(.4401)	.5375	2.4740	(.5000)	(4.4161)
255	(1.3100)	.....	(1.0000)	(1.5000)	.0000	(3.8100)
300	3.6974	.....	.....	.....	.....	3.6974
Total	(2.7052)	.5589	(.7854)	(.2708)	.1182	(3.0843)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0322	#0511	#0521	#0541	Balance Forward
101	123.5803	52.9865	16.6672	5.1915	11.4610	209.8865
102	87.0200	26.6956	4.4488	1.0600	2.9250	122.1494
103	25.5919	.....	.....	.....	.....	25.5919
111	5.8949	.....	.7291	.....	1.9000	8.5240
112	3.2907	.....	.....	.....	1.3974	4.6881
113	5.5988	.....	.....	.....	.....	5.5988
130	(249.5322)	(79.6821)	(21.3451)	(6.1915)	(17.5146)	(374.2655)
254	(4.4161)	(1.0313)	4.3376	(.1288)	.8312	(.4074)
255	(3.8100)	(.4400)	(5.0624)	(.5000)	(1.5000)	(11.3124)
300	3.6974	.....	.....	.....	.....	3.6974
Total	(3.0843)	(1.4713)	(.2248)	(.5688)	(.5000)	(5.8492)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0611	#0661	#0691	#0751	Balance Forward
101	209.8865	21.8958	.....	.....	3.5730	235.3553
102	122.1494	4.9416	.....	.....	.....	127.0910
103	25.5919	.....	25.9242	25.8948	.....	77.4109
111	8.5240	.4018	.....	.....	1.0000	9.9258
112	4.6881	.8199	.....	.....	.....	5.5080
113	5.5988	.....	3.4555	(1.0000)	.....	8.0543
130	(374.2655)	(26.3374)	(24.1973)	(24.8948)	(3.5730)	(453.2680)
254	(.4074)	(2.2199)	(3.5000)	.....	(1.3626)	(7.4899)
255	(11.3124)	.....	(1.9555)	.....	.....	(13.2679)
300	3.6974	.....	(.5374)	.....	.....	3.1600
Total	(5.8492)	(.4982)	(.8105)	.0000	(.3626)	(7.5205)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0801	#0851	#0891	#0911	Balance Forward
101	235.3553	6.2433	20.8603	31.8710	.....	294.3299
102	127.0910	9.1251	12.4952	29.6340	60.6547	239.0000
103	77.4109	.....	.....	.....	.....	77.4109
111	9.9258	.....	1.5000	.2375	.....	11.6633
112	5.5080	.....	.....	.0000	.5000	6.0080
113	8.0543	.....	.....	.....	.....	8.0543
130	(453.2680)	(15.3684)	(33.3555)	(61.0050)	(60.6547)	(623.6516)
254	(7.4899)	2.4375	(1.5000)	(4.2204)	.0000	(10.7728)
255	(13.2679)	(3.4250)	.....	.....	(.5000)	(17.1929)
300	3.1600	.....	.....	.....	.....	3.1600
Total	(7.5205)	(.9875)	.0000	(3.4829)	.0000	(11.9909)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0931	#0971	#0981	#1041	Balance Forward
101	294.3299	.....	7.8750	7.1038	35.6644	344.9731
102	239.0000	.....	22.1431	2.3019	12.9075	276.3525
103	77.4109	11.1213	.....	.....	.....	88.5322
111	11.6633	.....	.....	.5000	1.2736	13.4369
112	6.0080	.....	.....	(.5000)	.....	5.5080
113	8.0543	.4600	.....	.....	.....	8.5143
130	(623.6516)	(10.3496)	(30.0181)	(8.4057)	(48.9969)	(721.4219)
254	(10.7728)	(.5000)	.9000	(.8000)	(4.5625)	(15.7353)
255	(17.1929)	(.7317)	(1.0000)	(.5000)	.....	(19.4246)
300	3.1600	(1.7485)	.....	.....	.....	1.4115
Total	(11.9909)	(1.7485)	(.1000)	(.3000)	(3.7139)	(17.8533)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #1051	#1061	#1133	#1141	Balance Forward
101	344.9731	18.4131	4.4060	.....	3.5998	371.3920
102	276.3525	11.5913	11.6983	13.6774	3.0000	316.3195
103	88.5322	.....	.....	.....	.....	88.5322
111	13.4369	10.0000	2.5000	.....	.3000	26.2369
112	5.5080	.....	.....	.....	.5000	6.0080
113	8.5143	.....	.....	.....	.....	8.5143
130	(721.4219)	(28.5044)	(16.6043)	(14.6692)	(6.5000)	(787.6998)
254	(15.7353)	(11.5000)	(.5000)	.....	(1.0000)	(28.7353)
255	(19.4246)	.....	(2.0000)	.....	.....	(21.4246)
300	1.4115	.....	.....	.....	.....	1.4115
Total	(17.8533)	.0000	(.5000)	(.9918)	(.1002)	(19.4453)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #1221	#1261	#1381	#1411	Balance Forward
101	371.3920	3.5977	13.5410	.....	.....	388.5307
102	316.3195	2.4247	9.8405	66.8599	.....	395.4446
103	88.5322	.....	.....	.....	6.2510	94.7832
111	26.2369	.....	.5250	.....	.....	26.7619
112	6.0080	.....	.2647	.6497	.....	6.9224
113	8.5143	.....	.....	.....	1.6400	10.1543
130	(787.6998)	(6.0224)	(24.1462)	(67.0330)	(6.2510)	(891.1524)
254	(28.7353)	(.5000)	(.3750)	.5234	(1.0000)	(30.0869)
255	(21.4246)	.5000	.0250	(1.4586)	(.6400)	(22.9982)
300	1.4115	.....	.....	.....	(1.7644)	(.3529)
Total	(19.4453)	.0000	(.3250)	(.4586)	(1.7644)	(21.9933)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #1461	#1491	#1511	#1521	Balance Forward
101	388.5307	7.3985	13.5585	.....	.....	409.4877
102	395.4446	8.0186	6.0060	.....	.....	409.4692
103	94.7832	.....	.....	29.2426	14.5593	138.5851
111	26.7619	1.0000	1.2500	.....	.....	29.0119
112	6.9224	.....	.7959	.....	.....	7.7183
113	10.1543	.....	.....	.3685	1.0000	11.5228
130	(891.1524)	(15.9171)	(20.3604)	(29.6111)	(7.4320)	(964.4730)
254	(30.0869)	.5000	.6187	(.3685)	2.0000	(27.3367)
255	(22.9982)	(1.0000)	.....	.....	(3.0000)	(26.9982)
300	(.3529)	.....	.....	(9.5968)	(14.9107)	(24.8604)
Total	(21.9933)	.0000	1.8687	(9.9653)	(7.7834)	(37.8733)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #1561	#1601	#1621	#1631	Balance Forward
101	409.4877	.....	6.5209	14.5708	.....	430.5794
102	409.4692	1.5000	2.0000	14.7092	.....	427.6784
103	138.5851	.0000	.....	.....	19.3950	157.9801
111	29.0119	.....	2.0000	.0938	.....	31.1057
112	7.7183	.....	.....	.5000	.....	8.2183
113	11.5228	.5000	.....	.....	(1.5000)	10.5228
130	(964.4730)	.....	(8.5209)	(26.9384)	(16.8950)	(1,016.8273)
254	(27.3367)	(2.0000)	1.0000	(3.5229)	(.5000)	(32.3596)
255	(26.9982)	.0000	(3.0000)	.....	(.5000)	(30.4982)
300	(24.8604)	.....	.....	.....	(1.0450)	(25.9054)
Total	(37.8733)	.0000	.0000	(.5875)	(1.0450)	(39.5058)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange 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, 2008

Program No.	Brought Forward	Audit Adjustments[1] #1651	#1681	#1741	Total
101	430.5794	.....	.....	21.0713	451.6507
102	427.6784	.....	7.2184	9.7000	444.5968
103	157.9801	62.1376	.....	.....	220.1177
111	31.1057	.....	.....	.5000	31.6057
112	8.2183	.....	.....	1.0000	9.2183
113	10.5228	1.2932	.....	.....	11.8160
130	(1,016.8273)	(62.5572)	(7.2184)	(29.8213)	(1,116.4242)
254	(32.3596)	.....	2.5000	(2.0000)	(31.8596)
255	(30.4982)	(.6868)	(2.5000)	(.4500)	(34.1350)
300	(25.9054)	(.6264)	.....	.....	(26.5318)
Total	(39.5058)	(.4396)	.0000	.0000	(39.9454)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Orange 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, 2008

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Orange 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, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 145.

Findings

Net Audit Adjustments (Unweighted FTE)

Our examination included the July and October 2007 surveys and the February and June 2008 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2007 survey or the February 2008 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures included an automated comparison of courses reported in ESOL to courses designated for ESOL by the Department of Education. This comparison disclosed that 76 courses at 72 schools were reported incorrectly in ESOL. We made the following audit adjustment:

101 Basic K-3	33.5943	
102 Basic 4-8	42.3296	
103 Basic 9-12	2.7053	
111 Grades K-3 with ESE Services	1.9481	
112 Grades 4-8 with ESE Services	3.2315	
113 Grades 9-12 with ESE Services	2.6188	
130 ESOL	(92.2265)	
300 Career Education 9-12	5.7989	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Princeton House Charter School (#0055)		
2. [Ref. 5501] Three ESE students (one of whom was in our Basic sample) were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:		
102 Basic 4-8	(.5000)	
255 ESE Support Level 5	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
3. [Ref. 5502] One ESE student in the October survey withdrew prior to the survey and should not have been reported with the survey's results. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)
		(.5000)
UCP Charter School (#0065)		
4. [Ref. 6501] We noted the following exceptions involving two ESE students: (a) the file for one student did not contain a valid IEP and *Matrix of Services* form for the 2007-08 school year; and (b) the *Matrix* form for one student was not reviewed at the time the student's IEP was prepared. We made the following audit adjustment:		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
UCP Charter School (#0065) (Continued)		
5. [Ref. 6571] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education, but taught courses which required certification in Prekindergarten/Primary Education. We also noted that the parents of the students concerned were not appropriately notified of the teacher's out-of-field status. The notification letter indicated that the teacher was certified in Prekindergarten/Primary Education and was out-of-field in ESE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	2.3000	
254 ESE Support Level 4	(1.4500)	
255 ESE Support Level 5	(.8500)	.0000
6. [Ref. 6572] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Prekindergarten/ Primary Education and also had the ESOL Endorsement, but taught courses which required either certification in Visual Impairment or licensure as an Occupational Therapist. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.0375	
254 ESE Support Level 4	(.0375)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Orlando Marine Institute #1 (#0101)		
7. [Ref. 10171] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status until March 4, 2008, after the reporting surveys. Since all students were adjusted in finding No. 9 (Ref. 10102), no audit adjustment was made here.		.0000
8. [Ref. 10101] One ESE student in the July survey was not enrolled during the 11-day survey period and should not have been reported with the survey's results. We also noted that the file for this student did not contain a valid IEP covering the reporting survey. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.0200)	(.0200)
9. [Ref. 10102] We noted the following exceptions involving five students in ESOL:		
a. The reading and writing competency of two FES students were not assessed prior to their continued ESOL-placement for a fourth or fifth year, respectively.		
b. One student's file did not contain evidence of parental notification.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Orlando Marine Institute #1 (#0101) (Continued)		
c. The *LEP Student Plans* for two students were not reviewed and updated for the 2007-08 school year.		
We made the following audit adjustment:		
103 Basic 9-12	2.6000	
130 ESOL	(2.6000)	.0000
		(.0200)
Boone High School (#0111)		
10. [Ref. 11101] We noted the following exceptions involving 15 OJT students: (a) the timecards for two students were missing and could not be located; (b) the timecards for eight students indicated that no hours were worked during the survey period; (c) the timecards for four students indicated that they worked fewer hours than were reported; and (d) one student had no timecard in the October survey and worked fewer hours than reported in the February survey. We made the following audit adjustment:		
300 Career Education 9-12	(1.9165)	(1.9165)
11. [Ref. 11102] One OJT student withdrew prior to the reporting survey and should not have been reported with that survey's results. We made the following audit adjustment:		
103 Basic 9-12	(.0837)	
300 Career Education 9-12	(.1850)	(.2687)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Boone High School (#0111) (Continued)		
12. [Ref. 11103] Two students were reported incorrectly in program No. 255 (ESE Support Level 5) in the February survey. The students were attending on-campus courses at school during that reporting survey and should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(1.0000)	.0000
13. [Ref. 11104] Two students were reported incorrectly in program No. 255 (ESE Support Level 5) for Hospital and Homebound instruction. The students were provided only on-campus instruction under program No. 103 (Basic 9-12) and program No. 113 (Grades 9-12 with ESE Services), respectively. We also noted that one student's Hospital and Homebound application was applicable only to 2006-07 school year. We made the following audit adjustment:		
103 Basic 9-12	.4600	
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.9600)	.0000
14. [Ref. 11105] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Boone High School (#0111) (Continued)		
15. [Ref. 11106] We noted the following exceptions involving 20 students in ESOL: (a) 19 students were not assessed prior to their continued ESOL-placement for a fourth, fifth, or sixth year, and (b) 1 student's file was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	15.4070	
130 ESOL	(15.4070)	.0000
16. [Ref. 11107] The parental notification letters for five students in ESOL were either missing and could not be located (two students) or were not completed until after the reporting surveys (three students). We made the following audit adjustment:		
103 Basic 9-12	2.8208	
130 ESOL	(2.8208)	.0000
17. [Ref. 11108] Two students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	.9891	
130 ESOL	(.9891)	.0000
18. [Ref. 11171/72] Two teachers taught Reading to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 11171		
103 Basic 9-12	.1014	
130 ESOL	(.1014)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Boone High School (#0111) (Continued)		
Ref. 11172		
103 Basic 9-12	.0920	
130 ESOL	(.0920)	.0000
		(2.1852)
Cherokee School (#0142)		
19. [Ref. 14201] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
		.0000
Oakshire Elementary School (#0212)		
20. [Ref. 21202] Several courses for one ESE student, who was in our ESOL sample, were incorrectly reported in ESOL. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.3771	
130 ESOL	(.3771)	.0000
21. [Ref. 21203] One student's ESOL-placement was not adequately supported. The student was FES and the student's LEP Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Oakshire Elementary School (#0212) (Continued)		
22. [Ref. 21204] Six students were reported incorrectly in ESOL. The students were FES and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	2.9250	
130 ESOL	(3.9250)	.0000
23. [Ref. 21205] The English language proficiency assessment for one student in his first year of ESOL-placement was not completed on a timely basis. We made the following audit adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
24. [Ref. 21206] The English language proficiency assessments for 14 students were not completed prior to the students' ESOL-placements for fourth or fifth year. We noted that seven of the students were subsequently determined to be FES and not eligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	10.0000	
102 Basic 4-8	1.4750	
130 ESOL	(11.4750)	.0000
25. [Ref. 21207] The *LEP Student Plans* and evidence of parental notification were missing and could not be located for four students in ESOL. We also noted the following exceptions involving for two of these four students: (a) one student was FES and ineligible for ESOL; and (b) one student's English language proficiency was not assessed until after the reporting survey. We made the following audit adjustment:		
101 Basic K-3	.9334	
102 Basic 4-8	1.4500	
130 ESOL	(2.3834)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Oakshire Elementary School (#0212) (Continued)		
26. [Ref. 21208] The course schedule for one student in ESOL was reported incorrectly in program No. 101 (Basic K-3). It should have been reported in program No. 130 (ESOL). We made the following audit adjustment:		
101 Basic K-3	(.5000)	
130 ESOL	.5000	.0000
27. [Ref. 21209] The files for two students did not contain documentation justifying the students' continued ESOL-placement for a fifth and sixth year, respectively. We made the following audit adjustment:		
102 Basic 4-8	1.4750	
130 ESOL	(1.4750)	.0000
28. [Ref. 21210] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.9750	
130 ESOL	(.9750)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Oakshire Elementary School (#0212) (Continued)		
29. [Ref. 21271/72/73/74/75/76] Six teachers were appropriately approved by the School Board to teach such students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were not timely for the reporting surveys concerned. (Two were dated April 18, 2008 (Ref. 21272/76) and four were dated May 6, 2008 (Ref. 21271/73/74/75)) We made the following audit adjustments:		
Ref. 21271		
101 Basic K-3	4.4935	
130 ESOL	(4.4935)	.0000
Ref. 21272		
101 Basic K-3	1.4060	
130 ESOL	(1.4060)	.0000
Ref. 21273		
102 Basic 4-8	3.1761	
130 ESOL	(3.1761)	.0000
Ref. 21274		
102 Basic 4-8	1.3000	
130 ESOL	(1.3000)	.0000
Ref. 21275		
101 Basic K-3	2.1874	
130 ESOL	(2.1874)	.0000
Ref. 21276		
101 Basic K-3	9.4162	
130 ESOL	(9.4162)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Endeavor Elementary School (#0214)		
30. [Ref. 21401] The number of instructional minutes reported for ten PK students, who were enrolled in a half-day ESE program, did not agree with the actual instructional minutes provided. The students were reported for varying amounts of instructional time ranging from 5 minutes to 1,005 minutes. They should have been reported for either 775 minutes or 865. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.9990	
254 ESE Support Level 4	(.4401)	.5589
31. [Ref. 21402] The files for eight students in ESOL did not contain documentation to justify the students' continued ESOL-placements for a fourth, fifth, or sixth year. We made the following audit adjustment:		
101 Basic K-3	4.5000	
102 Basic 4-8	2.4250	
130 ESOL	(6.9250)	.0000
32. [Ref. 21403] The listening and speaking or reading and writing assessments for 24 students in ESOL were not completed until after the start of the students' continued ESOL-placements for a fourth, fifth, or sixth year. We also noted two of the students were FES and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	8.0000	
102 Basic 4-8	14.5464	
130 ESOL	(22.5464)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Endeavor Elementary School (#0214) (Continued)		
33. [Ref. 21404] One student was reported incorrectly in ESOL. The student was FES and was placed in ESOL pursuant to the recommendation of the student's LEP Committee. However, the Committee was not convened until after the reporting survey concerned and did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
34. [Ref. 21405] The *LEP Student Plans* for four students were not dated, and we could not otherwise determine if the *Plans* were completed on a timely basis. We also noted that the ESOL-placement of one of the students was not adequately supported. The student was FES, and did not have an LEP Committee's recommendation or a reading and writing assessment. We made the following audit adjustment:		
101 Basic K-3	2.9438	
102 Basic 4-8	.9750	
130 ESOL	(3.9188)	.0000
35. [Ref. 21406] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.9750	
130 ESOL	(.9750)	.0000
36. [Ref. 21407] The *LEP Student Plans* for five students in ESOL were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	3.9438	
130 ESOL	(3.9438)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Endeavor Elementary School (#0214) (Continued)		
37. [Ref. 21408] The *LEP Student Plan* for one student in ESOL was missing and could not be located. We made the following audit adjustment:		
101 Basic K-3	.9438	
130 ESOL	(.9438)	.0000
38. [Ref. 21409] The course schedules for two students in ESOL were reported incorrectly in program No. 101 (Basic K-3). We made the following audit adjustment:		
101 Basic K-3	(1.0000)	
130 ESOL	1.0000	.0000
		.5589
Camelot Elementary School (#0217)		
39. [Ref. 21701] We noted one or more of the following exceptions involving 14 students in ESOL:		
➢ Parental notification letter either not dated or prepared late, or missing and could not be located.		
➢ Student exited from ESOL prior to the reporting survey.		
➢ Student was FES and ineligible for ESOL.		
We made the following audit adjustment:		
101 Basic K-3	9.4978	
102 Basic 4-8	2.3984	
130 ESOL	(11.8962)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings	Net Audit Adjustments (Unweighted FTE)

Camelot Elementary School (#0217) (Continued)

40. [Ref. 21702] We noted the following exceptions involving seven students in ESOL:

a. The English language proficiency assessments for two students were not dated; consequently, we could not determine whether those assessments had been conducted on a timely basis.

b. The *LEP Student Plans* for two students were not properly dated (indicating only "07-08"); consequently, we could not determine if the *Plans* had been prepared on a timely basis.

c. The English language assessments for two students were made after the reporting surveys. One of these students was determined to be FES and ineligible for ESOL.

d. One third grade student was FES, and was continued in ESOL based on a reading and writing assessment; however, reading and writing assessments were not authorized for third grade students during the 2007-08 school year.

We made the following audit adjustment:

101 Basic K-3	2.8269	
102 Basic 4-8	2.7279	
130 ESOL	(5.5548)	.0000

41. [Ref. 21703] One course in the course schedules for two ESE students, who were in our ESOL sample, was incorrectly reported in ESOL. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.0592	
130 ESOL	(.0592)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Camelot Elementary School (#0217) (Continued)		
42. [Ref. 21704] One student in ESOL had withdrawn from school prior to the October survey and should not have been included with that survey's results. We made the following audit adjustment:		
130 ESOL	(.5000)	(.5000)
43. [Ref. 21705] The course schedules for five PK students, attending half-day ESE program were reported for the incorrect number of instructional minutes. The students were reported for varying amounts (ranging from 775 minutes to 840 minutes); however, they should have been reported for 750 minutes for the morning session and 690 minutes for the afternoon session. We made the following audit adjustment:		
254 ESE Support Level 4	(.2854)	(.2854)
44. [Ref. 21706] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
45. [Ref. 21771] One teacher taught Primary Language Arts to a class that included an LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.2645	
130 ESOL	(.2645)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Camelot Elementary School (#0217) (Continued)		
46. [Ref. 21772/73] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. The teachers held certification in Elementary Education, Primary Education, and had the ESOL-endorsement, but taught courses which required either certification in Speech and Language or licensure as a Speech and Language Therapist. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 21772/73		
111 Grades K-3 with ESE Services	.1771	
254 ESE Support Level 4	(.1771)	.0000
		(.7854)
West Creek Elementary School (#0232)		
47. [Ref. 23202] The course schedules for 11 ESE students whose *Matrix*-scores qualified them for program No. 254 (ESE Support Level 4) were reported incorrectly in program Nos. 102 (Basic 4-8) and 112 (Grades 4-8 with ESE Services). The course schedules of ESE students should be reported entirely in their primary ESE program. We made the following audit adjustment:		
102 Basic 4-8	(.3009)	
111 Grades K-3 with ESE Services	(.9439)	
254 ESE Support Level 4	1.2448	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
West Creek Elementary School (#0232) (Continued)		
48. [Ref. 23203] We noted the following exceptions involving three ESE students: (a) the *Matrix of Services* forms for two students, one who earned .5000 FTE and one who was in kindergarten, incorrectly included three Special Considerations points designated for PK students earning less than .5000 FTE; and (b) the number of instructional minutes reported for one PK student did not agree with the number of minutes provided (the student was reported in the October and February surveys for 1,200 minutes in each survey, but only 875 minutes were provided). We made the following audit adjustment:		
254 ESE Support Level 4	1.2292	
255 ESE Support Level 5	(1.5000)	(.2708)
49. [Ref. 23204] Two students in ESOL were incorrectly reported in program No. 130 (ESOL) in the October survey. The students had been exited from that program prior to the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	(1.0000)	.0000
50. [Ref. 23205] Ten students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers, and were not eligible for reporting in ESOL. We made the following audit adjustment:		
101 Basic K-3	4.5000	
102 Basic 4-8	2.0000	
130 ESOL	(6.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
West Creek Elementary School (#0232) (Continued)		
51. [Ref. 23206] One student in ESOL was FES and ineligible for ESOL. We also noted the student's file did not contain a valid *LEP Student Plan* or evidence of parental notification. We made the following audit adjustment:		
102 Basic 4-8	.4750	
130 ESOL	(.4750)	.0000
52. [Ref. 23207] One student was reported incorrectly in ESOL. The student's LEP Committee had determined that the student was not ESOL-eligible. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
53. [Ref. 23208] The files for three students did not contain documentation to justify the students' continued ESOL-placement for a fourth or fifth year. We made the following audit adjustment:		
101 Basic K-3	1.5000	
102 Basic 4-8	.9750	
130 ESOL	(2.4750)	.0000
54. [Ref. 23209] The *LEP Student Plans* for two students were missing and could not be located. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
West Creek Elementary School (#0232) (Continued)		
55. [Ref. 23210/12] The English language assessments for two students in ESOL were not completed on a timely basis. We made the following audit adjustments:		
Ref. 23210		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
Ref. 23212		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
56. [Ref. 23211] The course schedules for two students in ESOL were reported incorrectly in program No. 101 (Basic K-3), rather than in program No. 130 (ESOL). We made the following audit adjustment:		
101 Basic K-3	(1.0000)	
130 ESOL	1.0000	.0000
57. [Ref. 23272/74/75/76] Four teachers were appropriately approved by the School Board to teach such students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were dated April 18, 2008; consequently, the notification was not timely for the reporting surveys concerned. We also noted that one of the teachers (Ref. 23272) had earned only 180 of the 240 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 23272		
101 Basic K-3	.0634	
102 Basic 4-8	.1014	
130 ESOL	(.1648)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
West Creek Elementary School (#0232) (Continued)		
Ref. 23274		
101 Basic K-3	3.6602	
130 ESOL	(3.6602)	.0000
Ref. 23275		
101 Basic K-3	.9312	
130 ESOL	(.9312)	.0000
Ref. 23276		
101 Basic K-3	2.4745	
130 ESOL	(2.4745)	.0000
		(.2708)

Lake Gem Elementary School (#0241)

58. [Ref. 24101] Four students in ESOL in third grade were FES and were placed in ESOL based on their reading and writing assessments. However, such assessments were not authorized for third grade students during the 2007-08 school year. We made the following audit adjustment:

101 Basic K-3	3.5000	
130 ESOL	(3.5000)	.0000

59. [Ref. 24102] One student was reported incorrectly in program No. 130 (ESOL) for one course. The student was FES and had been exited from ESOL. We made the following audit adjustment:

101 Basic K-3	.0083	
130 ESOL	(.0083)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Gem Elementary School (#0241) (Continued)		
60. [Ref. 24103] Parental notification for two students in ESOL in the October survey was not made until after that survey (on October 15, 2007). We also noted that one of the students was a full-time student, but was reported as if he was only a part-time student. We made the following audit adjustment:		
101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	(.8818)	.1182
61. [Ref. 24104] One student in ESOL for a fourth year during the October and February surveys was not assessed until February 22, 2008, after the February survey. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
62. [Ref. 24105] We noted the following exceptions involving two students in ESOL, who were FES: (a) the LEP Committee for one student did not consider at least two of the five ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's continued ESOL-placement; and (b) one student did not have an LEP Committee recommendation for his ESOL-placement. We made the following audit adjustment:		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Gem Elementary School (#0241) (Continued)		
63. [Ref. 24106] One student in ESOL was beyond the six-year period allowed for State-funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.9750	
130 ESOL	(.9750)	.0000
64. [Ref. 24107] The *Matrix of Services* forms for three ESE students were incorrectly scored, as follows:		
a. The *Matrix*-scores for two full-time kindergarten students included three Special Considerations points designated for PK students earning less than .5000 FTE.		
b. The *Matrix*-score for one student, who had 21 points and was rated Level 5 in four of the domains, did not include the Special Considerationss point designated for such student.		
We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
65. [Ref. 24171/72/73/75/76] Five teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Gem Elementary School (#0241) (Continued)		
Ref. 24171		
101 Basic K-3	1.7893	
130 ESOL	(1.7893)	.0000
Ref. 24172		
102 Basic 4-8	1.5711	
130 ESOL	(1.5711)	.0000
Ref. 24173		
101 Basic K-3	.2271	
130 ESOL	(.2271)	.0000
Ref. 24175		
101 Basic K-3	1.1207	
130 ESOL	(1.1207)	.0000
Ref. 24176		
102 Basic 4-8	.3200	
130 ESOL	(.3200)	.0000

66. [Ref. 24174] One teacher, who was certified in ESE, taught Reading and Math to a class that included LEP students, but was not properly certified to teach Elementary Education or students in ESOL and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	.2000	
102 Basic 4-8	.2500	
130 ESOL	(.4500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings			Net Audit Adjustments (Unweighted FTE)
Lake Gem Elementary School (#0241) (Continued)			
67. [Ref. 24177] One teacher was appropriately approved by the School Board to teach such students out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:			
	101 Basic K-3	1.1542	
	130 ESOL	(1.1542)	.0000
			.1182
Whispering Oak Elementary School (#0322)			
68. [Ref. 32270/72/73] Three teachers in the October survey were appropriately approved by the School Board to teach such students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were dated October 19, 2007; after the October reporting survey. Since the students were adjusted in finding No. 69 (Ref. 32201), no audit adjustments were made here.			.0000
69. [Ref. 32201] The *LEP Student Plans* for 70 students in ESOL were dated only "2007-08," and we could not otherwise determine whether they had been prepared on a timely basis. We also noted the following exceptions involving 34 of the students:			
a. Seventeen students were not reevaluated before the start of their fourth or fifth year of ESOL-placement.			
b. Nine students were FES or Competent English Readers and Writers, and were ineligible for ESOL.			

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Whispering Oak Elementary School (#0322) (Continued)		
c. One student in ESOL was beyond the six-year period allowed for State funding of ESOL.		
d. The reading and writing competency of two FES students were not assessed until after the reporting survey.		
e. The parental notification letters for five students were either missing (two students) or were not completed until after the reporting surveys (three students).		
We made the following audit adjustment:		
101 Basic K-3	41.4959	
102 Basic 4-8	21.9960	
130 ESOL	(63.4919)	.0000

70. [Ref. 32202] The *LEP Student Plans* for 11 students in ESOL were not reviewed and updated for the 2007-08 school year. We also noted the following exceptions involving seven of these students:

a. Four students were FES and ineligible for ESOL. We also noted that the parents of one of these four students were not notified of the student's ESOL-placement and one of the students had been exited from ESOL in the prior year.

b. The English language proficiency of one student was not reassessed before the start of the student's sixth year in ESOL.

c. The reading and writing competency of two FES students were not assessed until after the reporting surveys.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Whispering Oak Elementary School (#0322) (Continued)		
We made the following audit adjustment:		
101 Basic K-3	5.0000	
102 Basic 4-8	4.0000	
130 ESOL	(9.0000)	.0000
71. [Ref. 32203] The reported instructional time for 21 PK ESE students was overstated. The students were reported for varying times (ranging from 825 to 945 minutes), but should have been reported for only 795 and 765 minutes, depending on the school session they were enrolled in. We made the following audit adjustment:		
254 ESE Support Level 4	(1.0313)	(1.0313)
72. [Ref. 32204] One student was reported incorrectly as a full-time student provided instruction both on-campus and in the Hospital and Homebound program. During the reporting survey, the student was provided only Hospital and Homebound instruction on a part-time basis. We made the following audit adjustment:		
255 ESE Support Level 5	(.4400)	(.4400)
73. [Ref. 32271/74/75/76/77/78/79/80/81] Nine teachers in the October survey were appropriately approved by the School Board to teach such students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were dated October 19, 2007; after the October reporting survey. We also noted that two of the teachers (Ref. 32271/80) had not earned the required number of in-service training points (0/60 and 60/180, respectively) in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Whispering Oak Elementary School (#0322) (Continued)		
Ref. 32271		
101 Basic K-3	1.8626	
130 ESOL	(1.8626)	.0000
Ref. 32274		
101 Basic K-3	.3042	
130 ESOL	(.3042)	.0000
Ref. 32275		
102 Basic 4-8	.3012	
130 ESOL	(.3012)	.0000
Ref. 32276		
101 Basic K-3	.3042	
130 ESOL	(.3042)	.0000
Ref. 32277		
101 Basic K-3	.1504	
130 ESOL	(.1504)	.0000
Ref. 32278		
102 Basic 4-8	.3984	
130 ESOL	(.3984)	.0000
Ref. 32279		
101 Basic K-3	.1516	
130 ESOL	(.1516)	.0000
Ref. 32280		
101 Basic K-3	3.5660	
130 ESOL	(3.5660)	.0000
Ref. 32281		
101 Basic K-3	.1516	
130 ESOL	(.1516)	.0000
		(1.4713)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dillard Street Elementary School (#0511)		
74. [Ref. 51101] We noted the following exceptions involving eight students in ESOL:		
a. The files for four students did not contain documentation supporting the students' continued ESOL-placement beyond the initial three-year base period.		
b. The English language proficiency assessments for four students were not conducted on a timely basis. We also noted that one of the students was FES and ineligible for ESOL.		
We made the following audit adjustment:		
101 Basic K-3	5.0000	
102 Basic 4-8	.5000	
130 ESOL	(5.5000)	.0000
75. [Ref. 51102] The parents of nine students in ESOL in the October survey were not notified of the students' ESOL-placements until after the October survey. We made the following audit adjustment:		
101 Basic K-3	4.0000	
102 Basic 4-8	.5000	
130 ESOL	(4.5000)	.0000
76. [Ref. 51103] One student was reported incorrectly in ESOL. The student was FES and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dillard Street Elementary School (#0511) (Continued)		
77. [Ref. 51104] Four students were FES and were not assessed for competency in reading and writing until after the reporting surveys. We also noted that one of the students was assessed as a Competent English Reader and Writer. We made the following audit adjustment:		
102 Basic 4-8	2.5000	
130 ESOL	(2.5000)	.0000
78. [Ref. 51105] Several courses for one ESE student, who was in our ESOL sample, were incorrectly reported in ESOL. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.2291	
130 ESOL	(.2291)	.0000
79. [Ref. 51106] The reported instructional time for five PK students was overstated. The students were reported for varying times (ranging from 975 to 1,200 minutes), but they should have been reported for either 1,125 or 915 minutes. We made the following audit adjustment:		
254 ESE Support Level 4	(.1624)	
255 ESE Support Level 5	(.0624)	(.2248)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dillard Street Elementary School (#0511) (Continued)		
80. [Ref. 51107] The *Matrix of Services* forms for eight students were not properly scored, as follows:		
a. One student, who earned .5000 FTE, had a *Matrix* form that included the three Special Considerations points designated for PK students earning less than .5000 FTE.		
b. The *Matrix* forms for seven students incorrectly included the one Special Considerations point designated for students with a total score of 17 points and a Level 5 rating in three Domains. Each student had a total score of 21 points.		
We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	4.5000	
255 ESE Support Level 5	(5.0000)	.0000
81. [Ref. 51171/72/73] Three teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 51171		
102 Basic 4-8	.3158	
130 ESOL	(.3158)	.0000
Ref. 51172		
101 Basic K-3	1.4500	
130 ESOL	(1.4500)	.0000
Ref. 51173		
101 Basic K-3	1.9494	
130 ESOL	(1.9494)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dillard Street Elementary School (#0511) (Continued)		
82. [Ref. 51174/75/76] Three teachers in the February survey were appropriately approved by the School Board to teach such students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were dated February 28, 2008, after the February reporting survey. We made the following audit adjustments:		
Ref. 51174		
101 Basic K-3	1.9682	
130 ESOL	(1.9682)	.0000
Ref. 51175		
102 Basic 4-8	.6330	
130 ESOL	(.6330)	.0000
Ref. 51176		
101 Basic K-3	1.2996	
130 ESOL	(1.2996)	.0000
		(.2248)
Lake Silver Elementary School (#0521)		
83. [Ref. 52101] Four students in ESOL (three in K-3 and one in fourth grade) were FES and ineligible for ESOL. We noted that the fourth grade student was not assessed for competency in reading and writing until after the reporting survey and the results of that assessment indicated that he was a Competent English Reader and Writer. We made the following audit adjustment:		
101 Basic K-3	2.9187	
102 Basic 4-8	1.0000	
130 ESOL	(3.9187)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Silver Elementary School (#0521) (Continued)		
84. [Ref. 52102] The reported instructional time for three PK students was overstated. The students were reported for varying times (ranging from 810 to 1,125 minutes), but should have been reported for only 750 or 765 minutes. We made the following audit adjustment:		
254 ESE Support Level 4	(.2250)	(.2250)
85. [Ref. 52103] One ESE student withdrew from school prior to the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:		
254 ESE Support Level 4	(.3438)	(.3438)
86. [Ref. 52104] The *Matrix of Services* form for one ESE student, who was not visually impaired, incorrectly included the three Special Considerations Points designated for Visually Impaired students. We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Silver Elementary School (#0521) (Continued)		
87. [Ref. 52171/72] Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status, and one of the teachers (Ref. 52171) had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 52171		
101 Basic K-3	.8353	
130 ESOL	(.8353)	.0000
Ref. 52172		
101 Basic K-3	1.4375	
130 ESOL	(1.4375)	.0000
88. [Ref. 52173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education, but taught a course which required certification in ESE. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	.0600	
254 ESE Support Level 4	(.0600)	.0000
		(.5688)
Dream Lake Elementary School (#0541)		
89. [Ref. 54101] Two students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dream Lake Elementary School (#0541) (Continued)		
102 Basic 4-8	.9500	
130 ESOL	(.9500)	.0000

90. [Ref. 54102] The course schedules for 11 ESE students were incorrectly reported in programs other than ESE. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.4000	
112 Grades 4-8 with ESE Services	1.3974	
130 ESOL	(3.6286)	
254 ESE Support Level 4	.8312	.0000

91. [Ref. 54103] Seven students in ESOL (K-3) were FES and were continued for ESOL-placement based on reading and writing assessments. However, such assessments were not authorized for K-3 students during the 2007-08 school year. We made the following audit adjustment:

101 Basic K-3	5.9041	
130 ESOL	(5.9041)	.0000

92. [Ref. 54104] The English language proficiency assessment of two fourth grade students in the October survey was not completed on a timely basis. The students were assessed FES prior to the survey, but their competency in reading and writing was not assessed until November 2, 2007. (We noted that the students were not competent in reading and writing.) We made the following audit 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)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dream Lake Elementary School (#0541) (Continued)		
93. [Ref. 54105] One student, who was FES and a Competent English Reader and Writer, was placed in ESOL based on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
102 Basic 4-8	.9750	
130 ESOL	(.9750)	.0000
94. [Ref. 54106] One student was reported incorrectly in ESOL. The student's LEP Committee had recommended that the student be exited from ESOL prior to the reporting survey. We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
95. [Ref. 54107] One student in the February survey had withdrawn from school prior to that survey and should not have been reported with the survey's results. We made the following audit adjustment:		
255 ESE Support Level 5	(.5000)	(.5000)
96. [Ref. 54108] The file for one ESE student did not contain an IEP or *Matrix of Services* form that was valid for the October survey. We made the following audit adjustment:		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dream Lake Elementary School (#0541) (Continued)		
97. [Ref. 54109] One student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
98. [Ref. 54110] The *Matrix of Services* form for one kindergarten student, who earned .5000 FTE, incorrectly included the three Special Considerations points designated for PK students who earn less than .5000 FTE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
99. [Ref. 54171/72] Two teachers in the October survey were appropriately approved by the School Board to teach such students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were dated October 15, 2007, after the October reporting survey. We also noted that one of the teachers (Ref. 54172) had earned only 60 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 54171		
101 Basic K-3	1.3000	
130 ESOL	(1.3000)	.0000
Ref. 54172		
101 Basic K-3	3.2569	
130 ESOL	(3.2569)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Azalea Park Elementary School (#0611)		
100. [Ref. 61101] We noted the following exceptions involving three ESE students: (a) two students were not reported in accordance with their *Matrix of Services* forms; and (b) the file for one student did not contain a valid IEP or *Matrix of Services* form. We made the following audit adjustment:		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.8199	
254 ESE Support Level 4	(1.8199)	.0000
101. [Ref. 61103] One PK student was reported for course No. 5100530 (District Title 1 Prekindergarten); however, this course is not eligible for FEFP-funding. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	(.0732)	(.0732)

102. [Ref. 61104] We noted one or more of the following exceptions involving 27 students in ESOL:

- FES students in K-3 continued in ESOL based on reading and writing assessments. Such assessments were not authorized for K-3 students during the 2007-08 school year.
- Students not assessed or not assessed on a timely basis for continued ESOL-placements for a fourth, fifth or sixth year.
- Students ineligible for ESOL because they were FES and Competent English Readers and Writers.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Azalea Park Elementary School (#0611) (Continued)		
➢ Students beyond the six-year period allowed for State funding of ESOL.		
➢ Students' files missing and could not be located.		
We made the following audit adjustment:		
101 Basic K-3	14.5896	
102 Basic 4-8	4.9416	
130 ESOL	(19.5312)	.0000
103. [Ref. 61105] The reported instructional time for ten PK students was overstated. The students were reported for varying times (ranging from 960 to 1,050 minutes), but should have been reported for no more than 900 minutes. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	(.0250)	
254 ESE Support Level 4	(.4000)	(.4250)
104. [Ref. 61171/72] Two teachers were appropriately approved by the School Board to teach such students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 61171		
101 Basic K-3	2.8125	
130 ESOL	(2.8125)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Azalea Park Elementary School (#0611) (Continued)		
Ref. 61172		
101 Basic K-3	3.5420	
130 ESOL	(3.5420)	.0000

105. [Ref. 61173] One teacher taught Primary Language Arts to a class that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	.4517	
130 ESOL	(.4517)	.0000
		(.4982)

Colonial High School (#0661)

106. [Ref. 66102] Twelve students were reported in ESOL beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	8.0530	
130 ESOL	(8.0530)	.0000

107. [Ref. 66103] The parental notification letters for seven students in ESOL either were missing and could not be located (four students) or were not completed until after the reporting surveys (three students). We also noted that the English language proficiency of two of the seven students were not assessed on a timely basis . We made the following audit adjustment:

103 Basic 9-12	6.5052	
130 ESOL	(6.5052)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Colonial High School (#0661) (Continued)		
108. [Ref. 66104] One student was reported incorrectly in ESOL in the October survey. The student had been exited from ESOL prior to that survey. We made the following audit adjustment:		
103 Basic 9-12	.4555	
130 ESOL	(.4555)	.0000
109. [Ref. 66105] Two students in ESOL should not have been reported, as follows: (a) one student was absent from school during the 11-day survey window; and (b) one student had withdrawn from school prior to the reporting survey. We made the following audit adjustment:		
130 ESOL	(.2731)	(.2731)
110. [Ref. 66106] The English language proficiency of 15 students, who were continued in ESOL for a fourth, fifth, or sixth year, either was not assessed (ten students) or was not assessed prior to the reporting survey (five students). We made the following audit adjustment:		
103 Basic 9-12	8.7291	
130 ESOL	(8.7291)	.0000
111. [Ref. 66107] We noted the following exceptions involving five ESE students: (a) the *Matrix of Services* form for one student was incomplete (pages one and two of the four page form were missing); and (b) the IEPs and/or *Matrix* forms for four students were missing and could not be located, and one of these four students was not reported in accordance with his *Matrix* form covering the February survey. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Colonial High School (#0661) (Continued)		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	3.0000	
254 ESE Support Level 4	(4.0000)	
255 ESE Support Level 5	(.5000)	.0000

112. [Ref. 66108] We noted the following exceptions involving four ESE students:

a. The *Matrix of Services* form for one student, who had a Level 5 rating in three Domains, incorrectly included the Special Considerations point designated for students with 21 total points and a Level 5 rating in four Domains.

b. The *Matrix of Services* form for one student should have, but did not, include a Special Considerations point for which the student was eligible.

c. One student was not reported in accordance with the student's *Matrix of Services* form.

d. One student was reported in program No. 255 (ESE Support Level 5) for both on-campus instruction and intermittent Hospital and Homebound instruction; however, the student had been exited from the Hospital and Homebound program and was provided only on-campus instruction reportable in program No. 103 (Basic 9-12).

We made the following audit adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	.4555	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.4555)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Colonial High School (#0661) (Continued)		
113. [Ref. 66109] The timecards for seven OJT students either were missing and could not be located (four students) or did not document any work hours during the reporting survey (three students). We made the following audit adjustment:		
300 Career Education 9-12	(.5374)	(.5374)
114. [Ref. 66171] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.1814	
130 ESOL	(.1814)	.0000
		(.8105)
Oak Ridge High School (#0691)		
115. [Ref. 69101] The EP for one Gifted student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Oak Ridge High School (#0691) (Continued)		
116. [Ref. 69102] We noted the following exceptions involving 18 students in ESOL:		
a. The parental notification letters for 13 students either were missing and could not be located (12 students) or were not completed until after the reporting survey (1 student). Additionally, the English language proficiency of one of the students was not assessed and the *LEP Student Plan* for one of the students was not reviewed and updated for the 2007-08 school year.		
b. Five students in ESOL were beyond the six-year period allowed for State funding of ESOL.		
We made the following audit adjustment:		
103 Basic 9-12	12.1824	
130 ESOL	(12.1824)	.0000
117. [Ref. 69103] We noted the following exceptions involving 17 students in ESOL: (a) the English language proficiency of 16 students either was not assessed (15 students) or was not assessed prior to survey (1 student); and (b) one student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	8.6229	
130 ESOL	(8.6229)	.0000
118. [Ref. 69173] One teacher taught Math to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	4.0895	
130 ESOL	(4.0895)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Brookshire Elementary School (#0751)		
119. [Ref. 75101] Two students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers, and were ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	1.8438	
130 ESOL	(1.8438)	.0000
120. [Ref. 75102] One ESE student was not reported in accordance with his *Matrix of Services* form. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
121. [Ref. 75103] The reported instructional time for four PK students was overstated. The students were reported for varying times (ranging from 1,035 to 1,110 minutes), but should have been reported for no more than 975 minutes. We made the following audit adjustment:		
254 ESE Support Level 4	(.3626)	(.3626)
122. [Ref. 75171/72] Two teachers were appropriately approved by the School Board to teach such students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were not dated; consequently, we could not determine whether the notifications were made on a timely basis. We made the following audit adjustments:		
Ref. 75171		
101 Basic K-3	.9792	
130 ESOL	(.9792)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Brookshire Elementary School (#0751) (Continued)		
Ref. 75172		
101 Basic K-3	.7500	
130 ESOL	(.7500)	.0000
		(.3626)
Durrance Elementary School (#0801)		
123. [Ref. 80102] The English language proficiency of 16 students in ESOL was not assessed until after the survey in which the students were reported for a fourth, fifth, or sixth year in ESOL. We noted that the late assessments for six of the students indicated the students were FES and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	5.8642	
102 Basic 4-8	6.3005	
130 ESOL	(12.1647)	.0000
124. [Ref. 80103] Two students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	1.0082	
130 ESOL	(1.0082)	.0000
125. [Ref. 80104] The *Matrix of Services* forms for three students incorrectly included the Special Considerations point designated for students with a total score of 17 points and a Level 5 rating in three Domains. These students had a total score of 21 points. We made the following audit adjustment:		
254 ESE Support Level 4	3.0000	
255 ESE Support Level 5	(3.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Durrance Elementary School (#0801) (Continued)		
126. [Ref. 80105] The reported instructional time for six PK students was overstated. The students were reported for varying times (ranging from 960 to 1,080 minutes), but should have been reported for no more than 900 minutes. We made the following audit adjustment:		
254 ESE Support Level 4	(.0625)	
255 ESE Support Level 5	(.4250)	(.4875)
127. [Ref. 80106] One ESE student was absent from school during the entire 11-day window of the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)
128. [Ref. 80107] One student, who was FES and a Competent English Reader and Writer, was placed in ESOL based on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
102 Basic 4-8	.9082	
130 ESOL	(.9082)	.0000
129. [Ref. 80108] The files for two students in ESOL did not contain documentation justifying the students' continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Durrance Elementary School (#0801) (Continued)		
101 Basic K-3	.3791	
102 Basic 4-8	.9082	
130 ESOL	(1.2873)	.0000
		(.9875)
Lancaster Elementary School (#0851)		
130. [Ref. 85102] The English language proficiency of 13 students in ESOL was not assessed until after the survey in which the students were reported for a fourth, fifth, or sixth year in ESOL. We noted that the late assessments for one of the students indicated the student was FES and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	6.5000	
102 Basic 4-8	3.5000	
130 ESOL	(10.0000)	.0000
131. [Ref. 85103] Nine students in ESOL were not assessed prior to their continued ESOL-placement for the fourth or fifth year. We made the following audit adjustment:		
101 Basic K-3	6.0000	
102 Basic 4-8	2.5000	
130 ESOL	(8.5000)	.0000
132. [Ref. 85105] One student, who was FES and a Competent English Reader and Writer, was placed in ESOL based on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit 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)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lancaster Elementary School (#0851) (Continued)		
133. [Ref. 85108] The *Matrix of Services* form for two students incorrectly included the three Special Considerations points designated for PK students earning less than .5000 FTE. The students earned .5000 FTE and were enrolled in kindergarten. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
134. [Ref. 85171/72/73/74/75/76] Six teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 85171		
102 Basic 4-8	2.5124	
130 ESOL	(2.5124)	.0000
Ref. 85172		
101 Basic K-3	2.8216	
130 ESOL	(2.8216)	.0000
Ref. 85173		
102 Basic 4-8	.4704	
130 ESOL	(.4704)	.0000
Ref. 85174		
101 Basic K-3	.7840	
130 ESOL	(.7840)	.0000
Ref. 85175		
101 Basic K-3	4.7547	
130 ESOL	(4.7547)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lancaster Elementary School (#0851) (Continued)		
Ref. 85176		
102 Basic 4-8	2.5124	
130 ESOL	(2.5124)	.0000
		.0000
Michael McCoy Elementary School (#0891)		
135. [Ref. 89102] The IEP for one student was missing and could not be located. We made the following audit adjustment:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
136. [Ref. 89103] One PK student did not enter school until after the reporting survey had ended. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	(.3750)	(.3750)
137. [Ref. 89104] The English language proficiency of 11 students in ESOL was not assessed until after the survey in which the students were reported for a fourth, fifth, or sixth year in ESOL. We also noted that seven of the students should have been, but were not, assessed for competency in reading and writing. We made the following audit adjustment:		
101 Basic K-3	1.9833	
102 Basic 4-8	6.6473	
130 ESOL	(8.6306)	.0000
138. [Ref. 89105] The English language proficiency of five students in ESOL was not re-assessed to support the students' continued ESOL-placement for a fourth, fifth, or sixth year. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Michael McCoy Elementary School (#0891) (Continued)		
101 Basic K-3	2.0000	
102 Basic 4-8	2.5000	
130 ESOL	(4.5000)	.0000

139. [Ref. 89106] One student, who was FES, was placed in ESOL based on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

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

140. [Ref. 89107] The course schedules for three students in ESOL were reported incorrectly in program No. 101 (Basic K-3). They should have been reported in program No. 130 (ESOL). We made the following audit adjustment:

101 Basic K-3	(1.5000)	
130 ESOL	1.5000	.0000

141. [Ref. 89108] The English language proficiency of five students in ESOL was not assessed prior to the survey in which they were reported for their initial ESOL-placements. We made the following audit adjustment:

101 Basic K-3	2.2696	
102 Basic 4-8	.5000	
130 ESOL	(2.7696)	.0000

142. [Ref. 89109] The course schedule for one ESE student, who was in our ESOL sample, was incorrectly reported in ESOL. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Michael McCoy Elementary School (#0891) (Continued)		
143. [Ref. 89110] Two students were reported incorrectly in ESOL. The students were FES and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
144. [Ref. 89111] One student in ESOL was not enrolled in school during the week of the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:		
130 ESOL	(.5000)	(.5000)
145. [Ref. 89112] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
146. [Ref. 89113/16] The reported instructional time for 15 PK students was overstated. The students were reported for varying times (ranging from 825 to 965 minutes), but should have been reported for only 795 minutes or 645 minutes. We made the following audit adjustments:		
Ref. 89113		
254 ESE Support Level 4	(2.0329)	(2.0329)
Ref. 89116		
254 ESE Support Level 4	(.1000)	(.1000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Michael McCoy Elementary School (#0891) (Continued)		
147. [Ref. 89114] One ESE student withdrew from school prior to the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:		
254 ESE Support Level 4	(.3688)	(.3688)
148. [Ref. 89115/18] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We also noted that one of the students (Ref. 89118) was reported for more instructional time than was provided. We made the following audit adjustments:		
Ref. 89115		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
Ref. 89118		
111 Grades K-3 with ESE Services	(.3875)	
254 ESE Support Level 4	.2813	(.1062)
149. [Ref. 89117] The *Matrix of Services* form for one student incorrectly included the three Special Considerations points designated for PK students earning less than .5000 FTE. The student was enrolled in kindergarten and was reported for .5000 FTE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
150. [Ref. 89119] The IEP and *Matrix of Services* form for one student were missing and could not be located. We made the following audit adjustment:		
101 Basic K-3	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Michael McCoy Elementary School (#0891) (Continued)		
151. [Ref. 89171/72/74/75/76/77/78] Seven teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We also noted that one of the teachers (Ref. 89178) had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 89171		
101 Basic K-3	4.1171	
130 ESOL	(4.1171)	.0000
Ref. 89172		
102 Basic 4-8	4.2765	
130 ESOL	(4.2765)	.0000
Ref. 89174		
102 Basic 4-8	.8529	
130 ESOL	(.8529)	.0000
Ref. 89175		
101 Basic K-3	12.0010	
130 ESOL	(12.0010)	.0000
Ref. 89176		
102 Basic 4-8	12.7505	
130 ESOL	(12.7505)	.0000
Ref. 89177		
102 Basic 4-8	.5668	
130 ESOL	(.5668)	.0000
Ref. 89178		
101 Basic K-3	7.5000	
130 ESOL	(7.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Michael McCoy Elementary School (#0891) (Continued)		
152. [Ref. 89173] One teacher taught Primary Language Arts to a class that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	.0400	
130 ESOL	(.0400)	.0000
		(3.4829)
Union Park Middle School (#0911)		
153. [Ref. 91101] We noted the following exceptions involving two ESE students: (a) one student was not reported in accordance with the student's *Matrix of Services* form; and (b) the *Matrix* form for one student was missing and could not be located. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

154. [Ref. 91102] We noted one or more of the following exceptions involving 57 students in ESOL:

- *LEP Student Plan* not properly dated (i.e., "07-08") or not reviewed and updated for the 2007-08 school year.
- Students not assessed or not assessed on a timely basis for continued ESOL-placement for a fourth, fifth or sixth year.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Union Park Middle School (#0911) (Continued)		

- Student was FES and Competent English Readers and Writers, and ineligible for ESOL.
- Parental notification not made until after the reporting survey.
- File missing and could not be located.

We made the following audit adjustment:

102 Basic 4-8	37.5746	
130 ESOL	(37.5746)	.0000

155. [Ref. 91103] Thirteen students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	8.7749	
130 ESOL	(8.7749)	.0000

156. [Ref. 91104] We noted the following exceptions involving nine students in ESOL:

a. The *LEP Student Plans* for eight students were not properly dated (i.e., "07-08"); consequently, we could not determine their timeliness. We also noted the students' English language proficiency was not assessed prior to the students' continued ESOL-placement for a fourth, fifth or sixth year.

b. The *Plan* for one student was not reviewed and updated for the 2007-08 school year.

We made the following audit adjustment:

102 Basic 4-8	6.9849	
130 ESOL	(6.9849)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Union Park Middle School (#0911) (Continued)		
157. [Ref. 91105] We noted one or more of the following exceptions involving seven students in ESOL:		
➢ *LEP Student Plans* not properly dated (i.e., "07-08"), or not reviewed and updated for the 2007-08 school year, or not reviewed timely.		
➢ English language proficiency assessments for continued ESOL-placements for a fourth, fifth or sixth year not completed timely.		
➢ Parental notification letters missing and could not be located, or not dated.		
➢ Students were FES and ineligible for ESOL.		
We made the following audit adjustment:		
102 Basic 4-8	3.7600	
130 ESOL	(3.7600)	.0000
158. [Ref. 91171/72] Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 91171		
102 Basic 4-8	1.9864	
130 ESOL	(1.9864)	.0000
Ref. 91172		
102 Basic 4-8	1.5739	
130 ESOL	(1.5739)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dr. Phillips High School (#0931)		
159. [Ref. 93101] Two students were reported incorrectly in program No. 255 (ESE Support Level 5) for instruction under the Hospital and Homebound program. However, during the reporting surveys, the students were provided only on-campus instruction and should have been reported in program Nos. 103 (Basic 9-12) and 113 (Grades 9-12 with ESE Services), respectively. We made the following audit adjustment:		
103 Basic 9-12	.2717	
113 Grades 9-12 with ESE Services	.4600	
255 ESE Support Level 5	(.7317)	.0000
160. [Ref. 93102] The IEP and *Matrix of Services* form for one ESE student were missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
161. [Ref. 93103] We noted the following exceptions involving 15 OJT students: (a) the timecards for 11 students were missing and could not be located, and the timecard for one of these students was not signed by the training supervisor; and (b) the timecards for four students either indicated that no hours were worked during the reporting survey (three students) or indicated fewer hours were worked than were reported for FTE (one student). We made the following audit adjustment:		
300 Career Education 9-12	(1.7485)	(1.7485)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dr. Phillips High School (#0931) (Continued)		
162. [Ref. 93104] The English language proficiency of two students was not assessed on a timely basis. (Both students were assessed FES, but not competent in reading and writing.) We made the following audit adjustment:		
103 Basic 9-12	.8256	
130 ESOL	(.8256)	.0000
163. [Ref. 93106] Two students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	1.7406	
130 ESOL	(1.7406)	.0000
164. [Ref. 93107] The English language proficiency of 14 students in ESOL either were not assessed (five students) or were not assessed prior to their continued ESOL-placement for a fourth, fifth, or sixth year (nine students). We also noted that the parents of one of the five students were not notified of the student's ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	6.7761	
130 ESOL	(6.7761)	.0000
165. [Ref. 93108] The parents of one LEP student were not notified of their child's ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	.4578	
130 ESOL	(.4578)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dr. Phillips High School (#0931) (Continued)		
166. [Ref. 93109] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer. We made the following audit adjustment:		
103 Basic 9-12	.4578	
130 ESOL	(.4578)	.0000
167. [Ref. 93171] One teacher taught Primary Language Arts to a class that included an LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.0917	
130 ESOL	(.0917)	.0000
		(1.7485)
Ventura Elementary School (#0971)		
168. [Ref. 97102] Two students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000
169. [Ref. 97103] Five students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers. We made the following audit adjustment:		
101 Basic K-3	3.5000	
102 Basic 4-8	.5000	
130 ESOL	(4.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Ventura Elementary School (#0971) (Continued)		
170. [Ref. 97104/05] The English language proficiency of five students was not assessed on a timely basis. We noted that two of the students were assessed FES and determined to be ineligible for ESOL. We made the following audit adjustments:		
Ref. 97104		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
Ref. 97105		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
171. [Ref. 97106] The *LEP Student Plan* for one student was not completed until after the October survey had ended. We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
172. [Ref. 97107] One student in ESOL was not assessed prior to the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
173. [Ref. 97108] One ESE student was not reported in accordance with the student's *Matrix of Services* form for the October survey. We also noted the student's *Matrix* form for the February survey incorrectly included the Special Considerations point designated for students who have a total score of 17 points and a Level 5 in three of the five Domains. The student's score totaled 21 points. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Ventura Elementary School (#0971) (Continued)		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
174. [Ref. 97109] The reported instructional time for three PK students was overstated. The students were reported for 960 minutes, but should have been reported for no more than 900 minutes. We made the following audit adjustment:		
254 ESE Support Level 4	(.1000)	(.1000)
175. [Ref. 97171/72/73/74] Four teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 97171		
102 Basic 4-8	1.4192	
130 ESOL	(1.4192)	.0000
Ref. 97172		
101 Basic K-3	.3750	
130 ESOL	(.3750)	.0000
Ref. 97173		
102 Basic 4-8	14.8000	
130 ESOL	(14.8000)	.0000
Ref. 97174		
102 Basic 4-8	2.9239	
130 ESOL	(2.9239)	.0000
		(.1000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Arbor Ridge School (#0981)		
176. [Ref. 98101] An IEP was not prepared for one ESE student in the October survey. We made the following audit adjustment:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
177. [Ref. 98102] We noted the following exceptions involving eight students in ESOL: (a) seven students were FES and ineligible for ESOL; and (b) the reading and writing assessment for one student was not administered on a timely basis. We made the following audit adjustment:		
101 Basic K-3	4.5000	
102 Basic 4-8	1.8019	
130 ESOL	(6.3019)	.0000
178. [Ref. 98103] The reported instructional time for four PK students was overstated. The students were reported for varying times (ranging from 810 to 915 minutes), but should have been reported for only 750 minutes or 765 minutes, respectively. We made the following audit adjustment:		
254 ESE Support Level 4	(.3000)	(.3000)
179. [Ref. 98104] We noted the following exceptions involving two ESE students: (a) one student was not reported in accordance with his *Matrix of Services* form; and (b) the IEP and *Matrix of Services* form for one student were missing and could not be located. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Arbor Ridge School (#0981) (Continued)		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000

180. [Ref. 98171/72] Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the students concerned were not notified of the teachers' out-of-field status; and (b) one of the teachers (Ref. 98171) had earned only 60 of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

Ref. 98171		
101 Basic K-3	.8124	
130 ESOL	(.8124)	.0000
Ref. 98172		
101 Basic K-3	1.2914	
130 ESOL	(1.2914)	.0000
		(.3000)

Meadow Woods Elementary School (#1041)

181. [Ref. 104102] Ten PK students were reported for course No. 5100530 (District Title 1 Prekindergarten) or course No. 5100580 (Voluntary PK); however, these courses are not eligible for FEFP-funding. We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.0139)	
254 ESE Support Level 4	(2.9750)	(2.9889)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Meadow Woods Elementary School (#1041) (Continued)		
182. [Ref. 104103/05] The reported instructional time for six PK students was overstated. The students were reported for varying times (ranging from 720 to 840 minutes), but should have been reported for only 690 minutes or 750 minutes. We also noted that the *Matrix of Services* form for one of the students (Ref. 104105) was incomplete (one of the five Domains was not completed). We made the following audit adjustments:		
Ref. 104103		
254 ESE Support Level 4	(.2000)	(.2000)
Ref. 104105		
111 Grades K-3 with ESE Services	.3125	
254 ESE Support Level 4	(.3375)	(.0250)
183. [Ref. 104104] The *Matrix of Services* form for one student incorrectly included the three Special Considerations points designated for students identified as Visually or Dual Sensory impaired. The student was neither. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
184. [Ref. 104106] One student was absent during the entire 11-day window of the reporting survey period and should not have been reported with the survey's results. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Meadow Woods Elementary School (#1041) (Continued)		
185. [Ref. 104107] Five students were reported incorrectly in ESOL. All of the students were FES and three of the five were also either Competent English Readers and Writers or their reading and writing competency had not been assessed. We made the following audit adjustment:		
101 Basic K-3	1.5000	
102 Basic 4-8	1.4500	
130 ESOL	(2.9500)	.0000
186. [Ref. 104108] Sixteen students in ESOL either were not assessed (one student) or were not assessed on a timely basis (15 students). We noted that 5 of these 16 students were FES and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	6.9583	
102 Basic 4-8	4.9500	
130 ESOL	(11.9083)	.0000
187. [Ref. 104109] The English language proficiency of one student in ESOL was not assessed on a timely basis to support the student's initial ESOL-placement. We made the following audit adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
188. [Ref. 104110] The file for one student in ESOL was missing and could not be located. We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Meadow Woods Elementary School (#1041) (Continued)		
189. [Ref. 104111] Two students in ESOL were not assessed prior to their continued ESOL-placement for the fourth year. We made the following audit adjustment:		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
190. [Ref. 104112] One student was FES and had been placed in ESOL based on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
191. [Ref. 104113] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.9750	
130 ESOL	(.9750)	.0000
192. [Ref. 104114] The *Matrix of Services* form for one ESE student incorrectly included the three Special Considerations points designated for PK students earning less than .5000 FTE. The student was in kindergarten. We also noted the student's course schedule was reported for other programs besides ESE. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
101 Basic K-3	(.4250)	
111 Grades K-3 with ESE Services	.4750	
254 ESE Support Level 4	(.0500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Meadow Woods Elementary School (#1041) (Continued)		
193. [Ref. 104171/72/73/74/75/76/77] Seven teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 104171		
102 Basic 4-8	1.6760	
130 ESOL	(1.6760)	.0000
Ref. 104172		
102 Basic 4-8	2.4500	
130 ESOL	(2.4500)	.0000
Ref. 104173		
101 Basic K-3	6.7860	
130 ESOL	(6.7860)	.0000
Ref. 104174		
101 Basic K-3	2.0500	
130 ESOL	(2.0500)	.0000
Ref. 104175		
101 Basic K-3	6.3021	
130 ESOL	(6.3021)	.0000
Ref. 104176		
102 Basic 4-8	.9065	
130 ESOL	(.9065)	.0000
Ref. 104177		
101 Basic K-3	8.9930	
130 ESOL	(8.9930)	.0000
		(3.7139)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings	Net Audit Adjustments (Unweighted FTE)
Waterbridge Elementary School (#1051)	
194. [Ref. 105171] One teacher in the February survey was appropriately approved by the School Board to teach LEP students out-of-field; however, the letter used to notify the parents of the teacher's out-of-field status was dated April 17, 2008; consequently, the notification was not valid for the February survey. Since the student was adjusted in finding No. 199 (Ref. 105108), no audit adjustment was made here.	.0000
195. [Ref. 105102/03/05] The *Matrix of Services* forms for 14 students incorrectly included the three Special Considerations points designated for PK students earning less than .5000 FTE. The students were each reported for .5000 FTE. We also noted the following exceptions involving four of the students: (a) the *Matrix* forms for two students were not reviewed and updated when the students' IEPs were reviewed; and (b) two students (Ref. 105105) were not reported in accordance with their *Matrix* forms. We made the following audit adjustments:	

Ref. 105102		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
Ref. 105103		
111 Grades K-3 with ESE Services	6.0000	
254 ESE Support Level 4	(6.0000)	.0000
Ref. 105105		
111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Waterbridge Elementary School (#1051) (Continued)		
196. [Ref. 105104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
197. [Ref. 105106] The IEP and *Matrix of Services* form for one student were missing and could not be located. We made the following audit adjustment:		
101 Basic K-3	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
198. [Ref. 105107] The English language proficiency of 11 students in ESOL was not assessed on a timely basis. We also noted that: (a) six of the students were FES and ineligible for ESOL; (b) the *LEP Student Plan* for one of the students was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	5.0000	
102 Basic 4-8	3.4199	
130 ESOL	(8.4199)	.0000
199. [Ref. 105108] The course schedule for one ESE student was reported in programs other than ESE. The schedule for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
101 Basic K-3	(.3937)	
111 Grades K-3 with ESE Services	.5000	
130 ESOL	(.1063)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Waterbridge Elementary School (#1051) (Continued)		
200. [Ref. 105109] The English language proficiency of three students in ESOL was not assessed on a timely basis. We made the following audit adjustment:		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
201. [Ref. 105110] The file for one LEP student did not contain evidence of parental notification of the student's ESOL-placement. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
202. [Ref. 105111] The LEP Committees for four students in ESOL did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We also noted one or more of the following exceptions involving three of the four students:		
➢ LEP Committee form did not have the minimum of three professional signatures.		
➢ Parental invitation to attend the meeting was missing.		
➢ Assessment was not made on a timely basis.		
➢ *LEP Student Plan* was not completed on a timely basis.		
We made the following audit adjustment:		
101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Waterbridge Elementary School (#1051) (Continued)		
203. [Ref. 105112] The English language proficiency of two students in ESOL was not assessed prior to their continued ESOL-placement for a fourth or fifth year. We made the following audit adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	.8832	
130 ESOL	(1.8832)	.0000
204. [Ref. 105113] The English language proficiency of seven students in ESOL was not assessed on a timely basis. We noted that six of the students' were assessed FES or Competent English Readers and Writers and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	2.0000	
102 Basic 4-8	3.0000	
130 ESOL	(5.0000)	.0000
205. [Ref. 105115] Two students were reported incorrectly in program No. 130 (ESOL). The students did not enter the program until after the reporting survey. We also noted that the parents of one of the students were not notified of the student's ESOL-placements until after the reporting surveys. We made the following audit adjustment:		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
206. [Ref. 105116] The *LEP Student Plan* for one student did not include documentation showing the student's instructional programs and course schedule for the 2007-08 school year. We made the following audit adjustment:		
102 Basic 4-8	.3932	
130 ESOL	(.3932)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Waterbridge Elementary School (#1051) (Continued)		
207. [Ref. 105117] We noted one or more of the following exceptions involving two students in ESOL:		
➢ LEP Committee recommended the student be exited from ESOL prior to the reporting surveys.		
➢ LEP Committee meeting forms did not have the minimum of three professional signatures.		
➢ *LEP Student Plan* was not updated for the 2007-08 school year or did not include documentation showing the student's instructional programs and course.		
We made the following audit adjustment:		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
208. [Ref. 105118] The IEPs for two ESE students were missing and could not be located. We made the following audit adjustment:		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000
209. [Ref. 105119] One fourth grade student was reported incorrectly in ESOL. The student was FES and was not assessed for competency in reading and writing until after the reporting survey. (The results of this assessment indicated the student was a Competent English Reader and Writer and ineligible for ESOL.) We made the following audit 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)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Waterbridge Elementary School (#1051) (Continued)		
210. [Ref. 105172/73/74] Three teachers in the February survey were appropriately approved by the School Board to teach LEP students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were not timely. (One was dated April 17, 2008 (Ref. 105172), one April 18, 2008 (Ref. 105174), and one May 13, 2008 (Ref. 105173).) Consequently, the notifications were not valid for the February survey. We made the following audit adjustments:		
Ref. 105172		
101 Basic K-3	.3250	
130 ESOL	(.3250)	.0000
Ref. 105173		
102 Basic 4-8	.8950	
130 ESOL	(.8950)	.0000
Ref. 105174		
101 Basic K-3	.4818	
130 ESOL	(.4818)	.0000
		.0000
Windy Ridge Elementary School (#1061)		
211. [Ref. 106171/74] Two teachers taught Reading to classes that included an LEP student, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. Since the students concerned were adjusted in finding No. 223 (Ref. 106114), no audit adjustments were made here.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Windy Ridge Elementary School (#1061) (Continued)		
212. [Ref. 106172] One teacher in the October survey was appropriately approved by the School Board to teach LEP students out-of-field; however, the letter used to notify the parents of the teacher's out-of-field status was dated October 29, 2007; after the October reporting survey. Since the student concerned was adjusted in finding No. 219 (Ref. 106110), no audit adjustment was made here.		.0000
213. [Ref. 106101] One ESE student withdrew from school prior to the reporting survey and should not have been reported with the survey's results. We also noted the IEP and *Matrix of Services* form for this student were missing and could not be located. We made the following audit adjustment:		
255 ESE Support Level 5	(.5000)	(.5000)
214. [Ref. 106102/03/05] The *Matrix of Services* forms for three students were incorrectly scored, as follows:		
a. The *Matrix* for one student, who earned .5000 FTE, incorrectly included the three Special Considerations points designated for PK students earning less than .5000 FTE. (Ref. 106102)		
b. The *Matrix* for one student, who had total score of 21 points, incorrectly included the Special Considerations point designated for student having a total score of 17 points and a Level 5 rating in three Domains. (Ref. 106103)		
c. The *Matrix* for one student should have, but did not, include the Special Considerations point for which the student was eligible. (Ref. 106105)		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		**Net Audit Adjustments (Unweighted FTE)**
Windy Ridge Elementary School (#1061) (Continued)		
We made the following audit adjustments:		
Ref. 106102		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
Ref. 106103		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
Ref. 106105		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
215. [Ref. 106104] Three students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
216. [Ref. 106106] The course schedule for one ESE student was reported incorrectly in program No. 101 (Basic K-3). The student should have been reported in program No. 254 (ESE Support Level 4). We made the following audit adjustment:		
101 Basic K-3	(.5000)	
254 ESE Support Level 4	.5000	.0000
217. [Ref. 106108] The *Matrix of Services* form for one ESE student was missing and could not be located. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Windy Ridge Elementary School (#1061) (Continued)		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

218. [Ref. 106109] The parental notification letters for two students in ESOL were not dated; consequently, we were unable to determine if the students' parents had been notified of the students' ESOL-placement on a timely basis. We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.8500	
130 ESOL	(1.8500)	.0000

219. [Ref. 106110] Six students were reported incorrectly in ESOL. All of the students were FES and four of them, who were in fourth grade, were not assessed on a timely basis for competency in reading and writing. (They were subsequently determined to be Competent English Readers and Writers and ineligible for ESOL.) We made the following audit adjustment:

101 Basic K-3	2.0000	
102 Basic 4-8	3.4000	
130 ESOL	(5.4000)	.0000

220. [Ref. 106111] The English language proficiency of four students in ESOL was not assessed on a timely basis. We made the following audit adjustment:

102 Basic 4-8	3.1886	
130 ESOL	(3.1886)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Windy Ridge Elementary School (#1061) (Continued)		
221. [Ref. 106112] The *LEP Student Plans* for two students did not include documentation showing the students' instructional programs and course schedule for the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	.5000	
102 Basic 4-8	.7720	
130 ESOL	(1.2720)	.0000
222. [Ref. 106113] The files for two students in ESOL were missing and could not be located. We made the following audit adjustment:		
102 Basic 4-8	1.1250	
130 ESOL	(1.1250)	.0000
223. [Ref. 106114] Three students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	2.3627	
130 ESOL	(2.3627)	.0000
224. [Ref. 106173] One teacher in the October survey was appropriately approved by the School Board to teach LEP students out-of-field; however, the letter used to notify the parents of the teacher's out-of-field status was dated October 29, 2007; consequently, the notification was not valid for the October survey. We made the following audit adjustment:		
101 Basic K-3	1.4060	
130 ESOL	(1.4060)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Westridge Middle School (#1133)		
225. [Ref. 113372] One teacher taught Reading to a class that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the students concerned were not notified of the teacher's out-of-field status; and (b) the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the student concerned was adjusted in finding No. 227 (Ref. 113302), no audit adjustment was made here.		.0000
226. [Ref. 113301] The English language proficiency of 23 students in ESOL either was not assessed (two students) or was not assessed on a timely basis (21 students). We made the following audit adjustment:		
102 Basic 4-8	10.9169	
130 ESOL	(10.9169)	.0000
227. [Ref. 113302] Two students in ESOL withdrew from school prior to the reporting survey and should not have been reported with the survey's results. We also noted for one of these students was not assessed for continued ESOL-placement for a sixth year. We made the following audit adjustment:		
102 Basic 4-8	(.3200)	
130 ESOL	(.6718)	
102 Basic 4-8	.3318	
130 ESOL	(.3318)	(.9918)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Westridge Middle School (#1133) (Continued)		
228. [Ref. 113303] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.0817	
130 ESOL	(.0817)	.0000
229. [Ref. 113304] The files for two students in ESOL did not contain evidence that the students' parents had been notified of the students' ESOL-placement. We made the following audit adjustment:		
102 Basic 4-8	1.6270	
130 ESOL	(1.6270)	.0000
230. [Ref. 113371] One teacher taught Reading to a class that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status, and the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	1.0400	
130 ESOL	(1.0400)	.0000
		(.9918)
Little River Elementary School (#1141)		
231. [Ref. 114101] The course schedule for one ESE student was incorrectly reported for zero FTE. The attendance documentation supported the student's membership and the student's file documentation supported the student's ESE-placement. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	.5000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Little River Elementary School (#1141) (Continued)		
232. [Ref. 114102] We noted one or more of the following exceptions involving ten students in ESOL:		
➢ Student was FES and Competent Reader and Writer, and ineligible for ESOL.		
➢ English language proficiency was not assessed on a timely basis.		
We made the following audit adjustment:		
101 Basic K-3	3.5000	
102 Basic 4-8	3.0000	
130 ESOL	(6.5000)	.0000
233. [Ref. 114103] The reported instructional time for 14 PK students was overstated. The students were reported for varying times (ranging from 765 to 810 minutes), but should have been reported for no more than 720 minutes. We also noted that one of these students was not reported in accordance to the student's *Matrix of Services* form. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.3000	
254 ESE Support Level 4	(.9002)	(.6002)
234. [Ref. 114171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification as a licensed Occupational Therapist, but taught a course which required certification in Exceptional Student Education. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.0998	
254 ESE Support Level 4	(.0998)	.0000
		(.1002)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Sybelia Elementary School (#1221)		
235. [Ref. 122101] The parents of five students in ESOL were not notified of the students' ESOL-placements until after the reporting surveys. We made the following audit adjustment:		
101 Basic K-3	1.2124	
102 Basic 4-8	.7747	
130 ESOL	(1.9871)	.0000
236. [Ref. 122102] Three students were reported incorrectly in ESOL. The students were FES and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	1.0936	
130 ESOL	(1.0936)	.0000
237. [Ref. 122103] One student in ESOL was beyond the six-year period allowed for State-funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.9500	
130 ESOL	(.9500)	.0000
238. [Ref. 122104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
239. [Ref. 122171/72/73/74] Four teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were not dated, and we could not otherwise determine whether the notifications were made on a timely basis. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Sybelia Elementary School (#1221) (Continued)		
Ref. 122171		
101 Basic K-3	.3542	
130 ESOL	(.3542)	.0000
Ref. 122172		
102 Basic 4-8	.3000	
130 ESOL	(.3000)	.0000
Ref. 122173		
102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000
Ref. 122174		
101 Basic K-3	.9375	
130 ESOL	(.9375)	.0000
		.0000
Sadler Elementary School (#1261)		
240. [Ref. 126101] The course schedules for seven ESE students (six in our sample for ESE Support Levels 4 and 5) did not include their Language Therapy courses. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.0250	
254 ESE Support Level 4	.1250	
255 ESE Support Level 5	.0250	.1750
241. [Ref. 126102] The course schedules for seven ESE students were incorrectly reported in programs other than ESE. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.2647	
130 ESOL	(.2647)	.0000
242. [Ref. 126103] The *Matrix of Services* form for one kindergarten student incorrectly included three Special Considerations points designated for PK students earning less than .5000 FTE. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Sadler Elementary School (#1261) (Continued)		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

243. [Ref. 126104] We noted the following exceptions involving 20 students in ESOL: (a) 12 students were not assessed on a timely basis; (b) 5 students were not assessed for either language and speaking or reading and writing; (c) 3 students were FES and Competent English Readers and Writers, and ineligible for ESOL. We made the following audit adjustment:

101 Basic K-3	8.0000	
102 Basic 4-8	7.3405	
130 ESOL	(15.3405)	.0000

244. [Ref. 126105] We noted the following exceptions for three students in ESOL: (a) two students were beyond the six-year period allowed for State funding of ESOL; and (b) one student had been exited from ESOL in the prior year. We made the following audit adjustment:

102 Basic 4-8	2.5000	
130 ESOL	(2.5000)	.0000

245. [Ref. 126106] The files for three students in ESOL did not contain evidence that the students' parents had been notified of the student's ESOL-placement. We also noted the English language assessments for two of the three students were not completed on a timely basis. We made the following audit adjustment:

101 Basic K-3	2.5000	
130 ESOL	(2.5000)	.0000

246. [Ref. 126107] One LEP student withdrew from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Sadler Elementary School (#1261) (Continued)		
130 ESOL	(.5000)	(.5000)

247. [Ref. 126171] One teacher in the October survey was appropriately approved by the School Board to teach LEP students out-of-field; however, the letter used to notify the parents of the teacher's out-of-field status was dated December 12, 2007; consequently, the notification was not valid for the October survey. We made the following audit adjustment:

101 Basic K-3	3.0410	
130 ESOL	(3.0410)	.0000
		(.3250)

Meadow Woods Middle School (#1381)

248. [Ref. 138172] One teacher taught Reading to a class that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. Since the students concerned were adjusted in finding Nos. 253 and 256 (Ref. 138107/11), no audit adjustments were made here.

.0000

249. [Ref. 138102] The course schedule for one ESE student was reported in programs other than ESE. The course schedules for ESE students should be funded entirely in ESE. We made the following audit adjustment:

102 Basic 4-8	(.1731)	
112 Grades 4-8 with ESE Services	.1731	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Meadow Woods Middle School (#1381) (Continued)		
250. [Ref. 138103] Seventeen students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	11.6943	
130 ESOL	(11.6943)	.0000
251. [Ref. 138104] The *Matrix of Services* forms for two ESE students incorrectly included the Special Considerations point designated for students who have a score of 17 total points and a Level 5 rating in three of the five Domains. The students' total score was 21 points. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
252. [Ref. 138105] The *Matrix of Services* form for one ESE student was not reviewed when the student's IEP was revised. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.4766	
254 ESE Support Level 4	(.4766)	.0000
253. [Ref. 138107] The English language proficiency of 24 students either was not assessed on a timely basis (20 students) or was not assessed at all (4 students). We also noted the following exceptions involving two of these four students: (a) the *LEP Student Plan* for one student was not updated for 2007-08 school year; and (b) the parental notification letter for one student was not dated; consequently, we were unable to determine if the student's parents were notified on a timely basis of the student's initial ESOL-placement. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Meadow Woods Middle School (#1381) (Continued)		
102 Basic 4-8	15.2629	
130 ESOL	(15.2629)	.0000

254. [Ref. 138108/09/10] The English language proficiency assessments for five students in ESOL were not completed on a timely basis. We also noted that the parental notification letter for one of the students (Ref. 138109) was not dated, and we could not otherwise determine if the student's parents had been notified on a timely basis of the student's initial ESOL-placement. We made the following audit adjustments:

Ref. 138108		
102 Basic 4-8	.4135	
130 ESOL	(.4135)	.0000
Ref. 138109		
102 Basic 4-8	.5845	
130 ESOL	(.5845)	.0000
Ref. 138110		
102 Basic 4-8	1.5628	
130 ESOL	(1.5628)	.0000

255. [Not used]

256. [Ref. 138111] The parental notification letters for four students in ESOL were not dated; consequently, we were unable to determine if the students' parents had been notified on a timely basis of the students' ESOL-placement. We also noted that the English language proficiency assessment for one of the students was not completed on a timely basis. We made the following audit adjustment:

102 Basic 4-8	2.6622	
130 ESOL	(2.6622)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Meadow Woods Middle School (#1381) (Continued)		
257. [Ref. 138112] One student was reported incorrectly in ESOL. The student had been exited from ESOL prior to the 2007-08 school year. We made the following audit adjustment:		
102 Basic 4-8	.6770	
130 ESOL	(.6770)	.0000
258. [Ref. 138113] One ESE student was absent from school during the entire 11-day window of the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:		
255 ESE Support Level 5	(.4586)	(.4586)
259. [Ref. 138170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	13.7774	
130 ESOL	(13.7774)	.0000
260. [Ref. 138171/73/74/75/76] Five teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the students concerned were not notified of the teachers' out-of-field status; and (b) one of the teachers (Ref. 138174) had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Meadow Woods Middle School (#1381) (Continued)		
Ref. 138171		
102 Basic 4-8	3.2503	
130 ESOL	(3.2503)	.0000
Ref. 138173		
102 Basic 4-8	.5631	
130 ESOL	(.5631)	.0000
Ref. 138174		
102 Basic 4-8	15.1761	
130 ESOL	(15.1761)	.0000
Ref. 138175		
102 Basic 4-8	.5887	
130 ESOL	(.5887)	.0000
Ref. 138176		
102 Basic 4-8	.8202	
130 ESOL	(.8202)	.0000
		(.4586)
Winter Park High School (#1411)		

261. [Ref. 141101] We noted the following exceptions involving eight students in ESOL: (a) the English language proficiency of six students was not assessed on a timely basis; and (b) two students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	3.9585	
130 ESOL	(3.9585)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings	Net Audit Adjustments (Unweighted FTE)

Winter Park High School (#1411) (Continued)

262. [Ref. 141102] We noted the following exceptions involving five ESE students in program Nos. 254 (ESE Support Level 4) and 255 (ESE Support Level 5):

a. The *Matrix of Services* form for one student was missing and could not be located.

b. One student was not reported in accordance with the student's *Matrix* form.

c. The *Matrix* form for one student did not include a Special Considerations point for which the student was eligible.

d. One student was scheduled for intermittent on-campus instruction and Hospital and Homebound instruction; however, the student's entire schedule was reported in program No. 255. The student's on-campus instruction should have been reported in program No. 113 (Grades 9-12 with ESE Services).

e. One student was reported incorrectly in program No. 255 for Tele-class instruction. Tele-classes are not considered individualized instruction under the Hospital and Homebound program and are not eligible for the 13 Special Considerations points authorized for that program. Consequently, the student should have been reported in program No. 113 for this instruction.

We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.6400	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.6400)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Winter Park High School (#1411) (Continued)		
263. [Ref. 141103] We noted one or more of the following exceptions involving 12 OJT students:		
➢ Did not work during the week of the reporting survey.		
➢ Timecards missing and could not be located.		
➢ Timecards not signed by student's supervisor.		
We made the following audit adjustment:		
300 Career Education 9-12	(1.7644)	(1.7644)
264. [Ref. 141171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held no valid certification in the October survey and held certification in Social Science C in the February survey, but taught a course which required certification in Social Science 1. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	2.2925	
130 ESOL	(2.2925)	.0000
		(1.7644)
Hidden Oaks Elementary School (#1461)		
265. [Ref. 146101] The *Matrix of Services* forms for three students incorrectly included Special Considerations points that the students were not eligible for, as follows:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Hidden Oaks Elementary School (#1461) (Continued)		
a. One student, who earned .5000 FTE, was given the three Special Considerations points designated for PK students who earn less than .5000 FTE.		
b. One student, who had a Level 5 rating in three Domains, was given the Special Considerations point designated for students with 21 points and a Level 5 rating in four Domains.		
We recomputed the *Matrix* scores and made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
266. [Ref. 146102] We noted the following exceptions involving two students:		
a. The course schedule for one ESE student was reported in programs other than ESE. The course schedule for ESE students should be reported entirely in ESE.		
b. One student in ESOL was beyond the six-year period allowed for State funding of ESOL.		
We made the following audit adjustment:		
101 Basic K-3	(.2396)	
102 Basic 4-8	.8000	
111 Grades K-3 with ESE Services	.5000	
130 ESOL	(1.0604)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Hidden Oaks Elementary School (#1461) (Continued)		
267. [Ref. 146103] We noted the following exceptions involving 13 students in ESOL:		
a. Five students were either FES (four students) or Competent English Readers and Writers (one student) and ineligible for ESOL.		
b. One student was FES and had been recommended for exit from ESOL by the LEP Committee.		
c. The English language proficiency of seven students was not assessed on a timely basis.		
We made the following audit adjustment:		
101 Basic K-3	4.4688	
102 Basic 4-8	3.6000	
130 ESOL	(8.0688)	.0000
268. [Ref. 146171/72/73] Three teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We also noted that one of the teachers (Ref. 146173) had earned only 120 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 146171		
101 Basic K-3	2.2943	
130 ESOL	(2.2943)	.0000
Ref. 146172		
102 Basic 4-8	3.6186	
130 ESOL	(3.6186)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Hidden Oaks Elementary School (#1461) (Continued)		
Ref. 146173		
101 Basic K-3	.8750	
130 ESOL	(.8750)	.0000
		.0000
Palmetto Elementary School (#1491)		
269. [Ref. 149101] The course schedules for nine PK ESE students were incorrectly reported. In the October survey, the students were reported for 1,500 instructional minutes, but were provided only 750 instructional minutes. In the February survey, one of the students' courses was not reported. We also noted that three of the nine students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.2500	
254 ESE Support Level 4	.6187	1.8687
270. [Ref. 149103] The course schedules for four ESE students (two of whom were in our ESOL sample) were reported in programs other than ESE. The course schedule for ESE students should be entirely reported in ESE. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.7959	
130 ESOL	(.7959)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings			Net Audit Adjustments (Unweighted FTE)
Palmetto Elementary School (#1491) (Continued)			
271. [Ref. 149104] The ESOL-placement of one third grade student, who was FES, was continued inappropriately based on a reading and writing assessment. Reading and writing assessments were not authorized for third grade students during the 2007-08 school year. We made the following audit adjustment:			
	101 Basic K-3	.3576	
	130 ESOL	(.3576)	.0000
272. [Ref. 149105] One FES student was placed in ESOL based on the recommendation of an LEP Committee; however, this Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:			
	101 Basic K-3	.8576	
	130 ESOL	(.8576)	.0000
273. [Ref. 149106] The English language proficiency assessments for 21 students in ESOL were completed prior to the students' continued ESOL-placement for a fourth, fifth, or sixth year. We also noted that: (a) one of the students was determined to be ineligible for ESOL; and (b) one of the students' *LEP Student Plans* was not completed until after the reporting survey. We made the following audit adjustment:			
	101 Basic K-3	5.5760	
	102 Basic 4-8	4.2930	
	130 ESOL	(9.8690)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Palmetto Elementary School (#1491) (Continued)		
274. [Ref. 149107] The parents of one LEP student in the February survey were not notified of the student's ESOL-placement until March 6, 2008, after the February survey. We made the following audit adjustment:		
101 Basic K-3	.7847	
130 ESOL	(.7847)	.0000
275. [Ref. 149108] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.3815	
130 ESOL	(.3815)	.0000
276. [Ref. 149109] The file for one LEP student did not contain documentation of the student's English language proficiency assessment or evidence that the student's parents were notified of the student's ESOL-placement. We made the following audit adjustment:		
102 Basic 4-8	.3815	
130 ESOL	(.3815)	.0000
277. [Ref. 149110] The *LEP Student Plan* for one student in ESOL in the October survey was not updated until after that survey. We made the following audit adjustment:		
101 Basic K-3	.3576	
130 ESOL	(.3576)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Palmetto Elementary School (#1491) (Continued)		
278. [Ref. 149171] One teacher in the October survey taught Primary Language Arts to a class that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We noted that the teacher was not issued appropriate certification until October 15, 2007, after the October survey. We made the following audit adjustment:		
102 Basic 4-8	.9500	
130 ESOL	(.9500)	.0000
279. [Ref. 149172/73/74] Three teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the letters used to notify the parents of the teachers' out-of-field status were dated October 16, 2007, after the October reporting survey. We made the following audit adjustments:		
Ref. 149172		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
Ref. 149173		
101 Basic K-3	1.6875	
130 ESOL	(1.6875)	.0000
Ref. 149174		
101 Basic K-3	1.6875	
130 ESOL	(1.6875)	.0000
280. [Ref. 149175] One teacher taught Primary Language Arts to a class that included LEP students, but was not properly certified in Elementary Education or ESOL and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Palmetto Elementary School (#1491) (Continued)		
101 Basic K-3	.7500	
130 ESOL	(.7500)	.0000
		1.8687
West Orange High School (#1511)		
281. [Ref. 151172] One teacher taught Primary Language Arts to a class that included an LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student concerned were not notified of the teacher's out-of-field status. Since the student concerned was adjusted in finding No. 284 (Ref. 151103), no audit adjustment was made here.		.0000
282. [Ref. 151101] The timecards for 30 OJT students were missing and could not be located. We also noted that two of the students had withdrawn from school before the reporting survey and should not have been reported with that survey's results. We made the following audit adjustment:		
130 ESOL	(.1834)	
300 Career Education 9-12	(9.5968)	(9.7802)
283. [Ref. 151102] One ESE student was not reported in accordance with his *Matrix of Services* form. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.3685	
254 ESE Support Level 4	(.3685)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
West Orange High School (#1511) (Continued)		
284. [Ref. 151103] Eight students in ESOL were beyond the six-year period allowed for State-funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	5.6935	
130 ESOL	(5.6935)	.0000
285. [Ref. 151104] The files for two students in ESOL did not contain documentation that their English language proficiency had been assessed. We made the following audit adjustment:		
103 Basic 9-12	1.3685	
130 ESOL	(1.3685)	.0000
286. [Ref. 151105] The parental notification letter for one student in ESOL was undated; consequently, we could not determine whether the notification was made on a timely basis. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
287. [Ref. 151106] The *LEP Student Plans* for seven students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	5.1780	
130 ESOL	(5.1780)	.0000
288. [Ref. 151107] The English language proficiency of seven students in ESOL were not assessed prior to the students' continued ESOL-placements for a fourth or fifth year. We made the following audit adjustment:		
103 Basic 9-12	3.2663	
130 ESOL	(3.2663)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
West Orange High School (#1511) (Continued)		
289. [Ref. 151108] The reading and writing competency of seven FES students in ESOL either was not assessed (two students) or was not assessed on a timely basis (five students), as required to support the students' continued ESOL-placements. We also noted that: (a) the file for one of the students did not contain evidence of parental notification; and (b) the file for one of the students did not contain an *LEP Student Plan* or evidence of parental notification. We made the following audit adjustment:		
103 Basic 9-12	3.9565	
130 ESOL	(3.9565)	.0000
290. [Ref. 151109] The files for 13 students in ESOL did not contain evidence that the students' parents had been notified of the students' ESOL-placements. We also noted the following additional exceptions involving five of the students:		
a. Three students' files did not contain an *LEP Student Plan*.		
b. One student's *Plan* did not include documentation showing the student's instructional programs and course schedule for the 2007-08 school year.		
c. One student's English language proficiency was not assessed on a timely basis.		
We made the following audit adjustment:		
103 Basic 9-12	7.8300	
130 ESOL	(7.8300)	.0000
291. [Ref. 151110] The *LEP Student Plan* for one student in ESOL in the October survey was not reviewed and updated until February 5, 2008. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
West Orange High School (#1511) (Continued)		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

292. [Ref. 151111] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer, and ineligible for ESOL. We also noted the student's *LEP Student Plan* was not dated. We made the following audit adjustment:

103 Basic 9-12	.4498	
130 ESOL	(.4498)	.0000

293. [Ref. 151112] One student in ESOL had withdrawn from school prior to the reporting survey and should not have been reported with that survey's results. We made the following audit adjustment:

103 Basic 9-12	(.0917)	
130 ESOL	(.0934)	(.1851)

294. [Ref. 151171] One teacher taught Primary Language Arts to a class that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.0917	
130 ESOL	(.0917)	.0000
		(9.9653)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Apopka High School (#1521)		
295. [Ref. 152102] We noted the following exceptions involving five students in ESOL:		
a. The English language proficiency assessments for three students were not completed until after the students' continued ESOL-placements for a fourth, fifth, or sixth year. We also noted that parental notification for one of the students was not completed on a timely basis.		
b. The reading and writing competency of one FES student was not assessed on a timely basis. We also noted that the student's *LEP Student Plan* was not updated and reviewed for the 2007-08 school year.		
c. The file for one student was missing and could not be located.		
We made the following audit adjustment:		
103 Basic 9-12	2.8939	
130 ESOL	(2.8939)	.0000
296. [Ref. 152103] The reading and writing competency of one FES student was not assessed on a timely basis. We made the following adjustment:		
103 Basic 9-12	.3548	
130 ESOL	(.3548)	.0000
297. [Ref. 152104] The English language proficiency of one student was not assessed to support the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:		
103 Basic 9-12	.3369	
130 ESOL	(.3369)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Apopka High School (#1521) (Continued)		
298. [Ref. 152105] Five students in ESOL were beyond the six-year period allowed for State-funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	3.8464	
130 ESOL	(3.8464)	.0000
299. [Ref. 152106] The *Matrix of Services* form for one student incorrectly included the Special Considerations point designated for students with 17 points and a Level 5 rating in three of the five Domains. The student had a total score of 21 points. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
300. [Ref. 152107] We noted the following exceptions involving two ESE students: (a) one student was not reported in accordance with the student's *Matrix of Services* form; and (b) the *Matrix* form for one student incorrectly included the Special Considerations point designated for students with a total score of 21 points and rated Level 5 in four of the five Domains. The student was rated Level 5 in only three Domains. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Apopka High School (#1521) (Continued)		
301. [Ref. 152108] We noted the following exceptions involving 47 OJT students: (a) the timecards for 46 students were missing and could not be located; and (b) the timecard for one student indicated that the student did not work during the week of the reporting survey. We made the following audit adjustment:		
300 Career Education 9-12	(7.7834)	(7.7834)
302. [Ref. 152171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Business Education and Marketing, but taught a course which also required the Teacher/Coordinator of Cooperative Education Endorsement. We also noted that: (a) the parents of the students concerned were not notified of the teacher's out-of-field status; (b) the teacher had not earned any of the required college credit towards certification in the teacher's out-of-field subject area. We made the following audit adjustment:		
103 Basic 9-12	7.1273	
300 Career Education 9-12	(7.1273)	.0000
		(7.7834)
Magnolia Special Education (#1561)		
303. [Ref. 156101] The course schedule for one ESE student was reported in programs other than ESE. The course schedule for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
103 Basic 9-12	(.5000)	
113 Grades 9-12 with ESE Services	.5000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Magnolia Special Education (#1561) (Continued)		
304. [Ref. 156102] The files for four ESE students did not contain valid IEPs for the reporting surveys. We made the following audit adjustment:		
102 Basic 4-8	1.5000	
103 Basic 9-12	.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.0000)	.0000
305. [Ref. 156103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
		.0000
Deerwood Elementary School (#1601)		
306. [Ref. 160172] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. Since the student concerned was adjusted in finding No. 307 (Ref. 160101), no audit adjustment was made here.		.0000
307. [Ref. 160101] We noted the following exceptions involving six students in ESOL:		
a. The English language proficiency of three students were not assessed on a timely basis to support their continued ESOL-placements beyond the initial three-year base period. We noted that one of the students was FES and a Competent English Reader and Writer, and ineligible for ESOL.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Deerwood Elementary School (#1601) (Continued)		
b. Two students were FES and Competent English Readers and Writers, and ineligible for ESOL.		
c. The parental notification for one student was missing the student's name and was not dated.		
We made the following audit adjustment:		
101 Basic K-3	2.0000	
102 Basic 4-8	2.0000	
130 ESOL	(4.0000)	.0000
308. [Ref. 160102] We noted the following exceptions involving seven ESE students:		
a. The *Matrix of Services* forms for two students incorrectly included the Special Considerations point designated for students with a total score of 21 points and rated Level 5 in four of the five Domains. The student was rated Level 5 in only three Domains.		
b. The *Matrix of Services* forms for one student incorrectly included the three Special Considerations points designated for PK students who earn less than .5000 FTE. The student earned .5000 FTE.		
c. The *Matrix of Services* forms for one student incorrectly included the three Special Considerations points designated for students in the Visually Impaired program. The student was not in the Visually Impaired program.		
d. Three students were not reported in accordance with their *Matrix* forms.		
We made the following audit adjustment:		
111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(3.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Deerwood Elementary School (#1601) (Continued)		
309. [Ref. 160103] Five third grade students who were FES were placed in ESOL based on reading and writing assessments; however, such assessments were not authorized for third grade students during the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000
310. [Ref. 160171] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.5209	
130 ESOL	(.5209)	.0000
		.0000
Shingle Creek Elementary School (#1621)		
311. [Ref. 162102] There was no evidence that the parents of one ESE student had been advised of, and invited to, the student's IEP-development meeting. We made the following audit adjustment:		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Shingle Creek Elementary School (#1621) (Continued)		
312. [Ref. 162103] The English language proficiency of 15 students in ESOL was not assessed on a timely basis. We also noted that: (a) nine of the students were ineligible for ESOL because they were FES and/or Competent English Readers; and (b) the *LEP Student Plan* for one of the students was not dated, and we could not otherwise determine if it had been prepared timely. We made the following audit adjustment:		
101 Basic K-3	5.5000	
102 Basic 4-8	6.4004	
130 ESOL	(11.9004)	.0000
313. [Ref. 162104] We noted the following exceptions involving four students in ESOL: (a) two students were FES and ineligible for ESOL; and (b) two FES students were not assessed for reading and writing competency on a timely basis. We also noted that the *LEP Student Plan* for one of the students cited in (b) was not dated; consequently, we could not determine its timeliness. We made the following audit adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	1.4834	
130 ESOL	(2.4834)	.0000
314. [Ref. 162105] The *LEP Student Plans* for four students were not dated, and we could not otherwise determine if they had been prepared on a timely basis. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Shingle Creek Elementary School (#1621) (Continued)		
101 Basic K-3	2.6354	
102 Basic 4-8	.5000	
130 ESOL	(3.1354)	.0000

315. [Ref. 162106] The English language proficiency of three students in ESOL was not assessed prior to their continued ESOL-placement for a fourth or fifth year. We also noted that one student's *LEP Student Plan* was not dated, and we could not otherwise determine if it had been prepared on a timely basis. We made the following audit adjustment:

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

316. [Ref. 162107] One FES student was placed in ESOL based on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

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

317. [Ref. 162108] One student in ESOL was not listed on the school's source attendance record; consequently, we were unable to determine if the student was in attendance at least one day during the 11-day window of the reporting survey. We made the following audit adjustment:

130 ESOL	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Shingle Creek Elementary School (#1621) (Continued)		
318. [Ref. 162109] Three students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	2.9502	
130 ESOL	(2.9502)	.0000
319. [Ref. 162110] The course schedule for one student in ESOL was reported incorrectly in program No. 101 (Basic K-3), rather than program No. 130 (ESOL). We made the following audit adjustment:		
101 Basic K-3	(.5000)	
130 ESOL	.5000	.0000
320. [Ref. 162111] The *LEP Student Plan* for one student did not include documentation showing the student's instructional programs and course schedule for the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
321. [Ref. 162112] The IEPs and *Matrix of Services* forms for four students were missing and could not be located. We made the following audit adjustment:		
101 Basic K-3	1.9354	
254 ESE Support Level 4	(1.9354)	.0000
322. [Ref. 162113] The IEP-meeting for one student had only one of the two required District professionals in attendance. We also noted the student's *Matrix of Services* form was missing and could not be located. We made the following audit adjustment:		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Shingle Creek Elementary School (#1621) (Continued)		
323. [Ref. 162114] The course schedule for one ESE student was incorrectly reported. The student was reported for 1,110 instructional minutes, but should have been reported for only 900 instructional minutes. We made the following audit adjustment:		
254 ESE Support Level 4	(.0875)	(.0875)
324. [Ref. 162115] The *Matrix of Services* forms for two students were not reviewed and updated when the students' IEPs were revised. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000
325. [Ref. 162116] The course schedule for one ESE student was reported in programs other than ESE. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.0938	
130 ESOL	(.0938)	.0000
326. [Ref. 162172] One teacher had earned only 240 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Shingle Creek Elementary School (#1621) (Continued)		
102 Basic 4-8	2.8752	
130 ESOL	(2.8752)	.0000
		(.5875)
Timber Creek High School (#1631)		
327. [Ref. 163101] The files for two ESE students in the October and February surveys did not contain a valid IEP for those surveys. We made the following audit adjustment:		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000
328. [Ref. 163102] We noted the following exceptions involving two ESE students: (a) one student was reported in program No. 255 (ESE Support Level 5) based on his placement in the Hospital and Homebound program; however, the student had been exited from this program prior to the 2007-08 school year; and (b) one student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
329. [Ref. 163103] The timecards for seven OJT students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(1.0450)	(1.0450)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Timber Creek High School (#1631) (Continued)		
330. [Ref. 163104] Six students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	2.6350	
130 ESOL	(2.6350)	.0000
331. [Ref. 163105] The parental notification letters for five students either were missing (two students) or were undated (three students). We also noted that the English language proficiency assessment for one of the students was not conducted and the assessment for one of the students was not completed on a timely basis. We made the following audit adjustment:		
103 Basic 9-12	2.7100	
130 ESOL	(2.7100)	.0000
332. [Ref. 163106] The English language proficiency assessments for five students in ESOL were either not conducted (one student) or were not conducted on a timely basis (four students). We made the following audit adjustment:		
103 Basic 9-12	2.5500	
130 ESOL	(2.5500)	.0000
333. [Ref. 163171/74] Two teachers taught Reading to classes that included LEP students, but were not properly certified to teach Reading (Ref. 163171) or LEP students (Ref. 163171/74) and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. *Finding continues on next page.*		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Timber Creek High School (#1631) (Continued)		
We further noted that one of the teachers (Ref. 163171) had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 163171		
103 Basic 9-12	2.8050	
130 ESOL	(2.8050)	.0000
Ref. 163174		
103 Basic 9-12	1.8700	
130 ESOL	(1.8700)	.0000
334. [Ref. 163172/73] Two teachers taught Basic subject areas (Social Studies-Ref. 163172 and Science-Ref. 163173) to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 163172		
103 Basic 9-12	1.3600	
130 ESOL	(1.3600)	.0000
Ref. 163173		
103 Basic 9-12	2.9650	
130 ESOL	(2.9650)	.0000
		(1.0450)
Cypress Creek Senior High School (#1651)		
335. [Ref. 165101] We noted the following exceptions involving 69 students in ESOL:		
a. The *LEP Student Plans* were not dated for 59 students; consequently, we could not determine the timeliness of their preparation.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Cypress Creek Senior High School (#1651) (Continued)		
b. The *LEP Student Plans* for eight students were not reviewed and updated for the 2007-08 school year.		
c. The course schedule for two students, who were reported in both ESOL and ESE, should have had their course schedule reported entirely in ESE.		
We also noted the following additional exceptions involving 39 of the 67 students cited in (a) and (b) above: evidence of parental notification was missing for 13 students; and the English language proficiency assessments for 26 students entering their fourth, fifth, or sixth year of ESOL were not completed.		
We made the following audit adjustment:		
103 Basic 9-12	37.3412	
113 Grades 9-12 with ESE Services	.4196	
130 ESOL	(37.7608)	.0000
336. [Ref. 165102] We noted the following exceptions involving 19 students in ESOL: (a) 18 students were beyond the six-year period allowed for State funding of ESOL; and (b) the course schedule for one student, who was reported in both ESOL and ESE, should have been reported entirely in ESE. We made the following audit adjustment:		
103 Basic 9-12	10.6426	
113 Grades 9-12 with ESE Services	.3736	
130 ESOL	(11.0162)	.0000
337. [Ref. 165103] The files for eight students in ESOL were missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	2.5934	
130 ESOL	(2.5934)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Cypress Creek Senior High School (#1651) (Continued)		
338. [Ref. 165104] We noted the following exceptions involving three OJT students: (a) two student did not work during the week of the reporting survey; and (b) the timecard for one student was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4396)	(.4396)
339. [Ref. 165105] The files for two ESE students did not contain a valid IEP for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	.9670	
113 Grades 9-12 with ESE Services	(.9670)	.0000
340. [Ref. 165106] We noted the following exceptions involving two ESE students:		
a. The course schedule for one ESE student in the October survey was reported in programs other than ESE. The course schedule for ESE students should be reported entirely in ESE. We also noted that this student was not reported in accordance with the student's *Matrix of Services* form in the February survey.		
b. One student, who was provided both instruction via Tele-class under the Hospital and Homebound program and instruction on-campus, was reported incorrectly in program No. 255 (ESE Support Level 5). The student should have been reported in program No. 113 (Grades 9-12 with ESE Services).		
We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.1868	
130 ESOL	(.5000)	
255 ESE Support Level 5	(.6868)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Cypress Creek Senior High School (#1651) (Continued)		
341. [Ref. 165107] The course schedules for two students (one of whom was in our Career Education OJT sample) was reported incorrectly in both ESOL and ESE. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.2802	
130 ESOL	(.0934)	
300 Career Education 9-12	(.1868)	.0000
342. [Ref. 165171/72/73/75] Four teachers taught Reading to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 165171		
103 Basic 9-12	.0934	
130 ESOL	(.0934)	.0000
Ref. 165172		
103 Basic 9-12	.0934	
130 ESOL	(.0934)	.0000
Ref. 165173		
103 Basic 9-12	.0934	
130 ESOL	(.0934)	.0000
Ref. 165175		
103 Basic 9-12	.0934	
130 ESOL	(.0934)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Cypress Creek Senior High School (#1651) (Continued)		
343. [Ref. 165174] One teacher was appropriately approved by the School Board to teach such students out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	6.0934	
130 ESOL	(6.0934)	.0000
344. [Ref. 165176] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Chemistry, but taught a course which required certification in Biology. We also noted that: (a) the parents of the students concerned were not notified of the teacher's out-of-field status; and (b) the teacher had not earned any of the required college credits towards certification in her out-of-field subject area. We made the following audit adjustment:		
103 Basic 9-12	1.4944	
130 ESOL	(1.4944)	.0000
345. [Ref. 165177] One teacher taught Math to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	2.6320	
130 ESOL	(2.6320)	.0000
		(.4396)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Gotha Middle School (#1681)		
346. [Ref. 168101] The files for five students in ESOL did not contain documentation justifying the students' continued ESOL-placement for a fourth, fifth, or sixth year. We made the following audit adjustment:		
102 Basic 4-8	2.0028	
130 ESOL	(2.0028)	.0000
347. [Ref. 168102] Three students in ESOL were beyond the six-year period allowed for State-funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	1.2376	
130 ESOL	(1.2376)	.0000
348. [Ref. 168103] The reading and writing competency of one FES student in ESOL was not assessed on a timely basis. We made the following adjustment:		
102 Basic 4-8	.4420	
130 ESOL	(.4420)	.0000
349. [Ref. 168104] The parental notification letters for three students in ESOL either were not dated until after the reporting survey (two students) or were missing and could not be located (one student). We made the following audit adjustment:		
102 Basic 4-8	1.7680	
130 ESOL	(1.7680)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Gotha Middle School (#1681) (Continued)		
350. [Ref. 168105] The *Matrix of Services* forms for three ESE students incorrectly included a Special Considerations point designated for students with either 21 points and a Level 5 rating in four of the five Domains (one student) or 17 points and a Level 5 rating in three Domains. The students had 21 points and a Level 5 rating in only three Domains. We made the following audit adjustment:		
254 ESE Support Level 4	2.5000	
255 ESE Support Level 5	(2.5000)	.0000
351. [Ref. 168171/72/73] Three teachers taught Reading to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We further noted that one of the teachers (Ref. 168173) had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 168171		
102 Basic 4-8	.8840	
130 ESOL	(.8840)	.0000
Ref. 168172		
102 Basic 4-8	.0884	
130 ESOL	(.0884)	.0000
Ref. 168173		
102 Basic 4-8	.7956	
130 ESOL	(.7956)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Wyndham Lakes Elementary School (#1741)		
352. [Ref. 174101] The course schedules for two students in ESOL were reported incorrectly in program No. 101 (Basic K-3) or program No. 102 (Basic 4-8). They should have been reported in program No. 130 (ESOL). We made the following audit adjustment:		
101 Basic K-3	(.5000)	
102 Basic 4-8	(.4750)	
130 ESOL	.9750	.0000
353. [Ref. 174102] The English language proficiency assessments for 17 students were not completed on a timely basis. We noted that three of the students were assessed FES and Competent English Readers and Writers, and ineligible for ESOL. We made the following audit adjustment:		
101 Basic K-3	7.0000	
102 Basic 4-8	6.3500	
130 ESOL	(13.3500)	.0000
354. [Ref. 174103] One student was reported incorrectly in ESOL. We noted that: (a) the parents of the student had responded "No" to all of the questions on the *Home Language Survey*; and (b) the student's file did not contain either an *LEP Student Plan* or evidence of English language proficiency assessments and parental notification. We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
355. [Ref. 174104] Three students in ESOL were not assessed prior to their continued ESOL-placement for a fourth year. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Wyndham Lakes Elementary School (#1741) (Continued)		
101 Basic K-3	2.5000	
130 ESOL	(2.5000)	.0000

356. [Ref. 174105] We noted the following exceptions involving the LEP Committees for seven FES students in ESOL: (a) the Committee forms for six students were missing and could not be located; and (b) the Committee for one student did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

101 Basic K-3	3.5000	
102 Basic 4-8	.4750	
130 ESOL	(3.9750)	.0000

357. [Ref. 174106] The reading and writing competency of one FES student in ESOL was not assessed on a timely basis. We noted that the student was determined to be a Competent Reader and Writer, and ineligible for ESOL. We made the following audit adjustment:

102 Basic 4-8	.4750	
130 ESOL	(.4750)	.0000

358. [Ref. 174107] One FES student was placed in ESOL based on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

102 Basic 4-8	.9750	
130 ESOL	(.9750)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Wyndham Lakes Elementary School (#1741) (Continued)		
359. [Ref. 174108] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
360. [Ref. 174109] The IEP and *Matrix of Services* form for one student was missing and could not be located. We made the following audit adjustment:		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
361. [Ref. 174110] The entire course schedule for one ESE student, who was provided both Hospital and Homebound instruction and on-campus instruction, was reported incorrectly in program No. 255 (ESE Support Level 5). The student's on-campus instruction should have been reported in program No. 101 (Basic K-3). We made the following audit adjustment:		
101 Basic K-3	.4500	
255 ESE Support Level 5	(.4500)	.0000
362. [Ref. 174111] The *Matrix of Services* form for one ESE student was missing and could not be located. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Wyndham Lakes Elementary School (#1741) (Continued)		
363. [Ref. 174112] The *Matrix of Services* form for one student incorrectly included the three Special Considerations points designated for PK students who earn less than .5000 FTE. The student earned .5000 FTE and was enrolled in kindergarten. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
364. [Ref. 174171/73] Two teachers in the October survey were appropriately approved by the School Board to teach LEP students out-of-field; however, the letters used to notify the students' parents of the teachers' out-of-field status were dated November 26, 2007. We made the following audit adjustments:		
Ref. 174171		
102 Basic 4-8	1.4000	
130 ESOL	(1.4000)	.0000
Ref. 174173		
101 Basic K-3	1.6933	
130 ESOL	(1.6933)	.0000
365. [Ref. 174172/74/75/76/77/78/79] Seven teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 174172		
101 Basic K-3	.0938	
130 ESOL	(.0938)	.0000
Ref. 174174		
101 Basic K-3	.8437	
130 ESOL	(.8437)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange 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, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Wyndham Lakes Elementary School (#1741) (Continued)		
Ref. 174175		
101 Basic K-3	.9380	
130 ESOL	(.9380)	.0000
Ref. 174176		
101 Basic K-3	1.0311	
130 ESOL	(1.0311)	.0000
Ref. 174177		
101 Basic K-3	.6250	
130 ESOL	(.6250)	.0000
Ref. 174178		
101 Basic K-3	1.1460	
130 ESOL	(1.1460)	.0000
Ref. 174179		
101 Basic K-3	.7504	
130 ESOL	(.7504)	.0000
		.0000
		(39.9454)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Orange 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, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported for funding in ESOL; (2) English language proficiency assessments are completed on a timely basis for both initial ESOL-placements and continued ESOL-placements; (3) only eligible students who were in attendance and membership for a particular survey are reported for FTE funding; (4) timecards for students in OJT programs are properly completed and retained in readily accessible files; (5) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (6) teachers are properly certified or, if out-of-field, have School Board approval to teach out-of-field; (7) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey reported; and (8) teachers earn their in-service training points and college credits, as appropriate.

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, F.S. .....Minimum Requirements of the Florida Education Finance Program
Section 1011.61, F.S. .....Definitions
Section 1011.62, F.S. .....Funds for Operation of Schools
Rule 6A-1.0451, F.A.C. .....FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2007-2008

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Orange 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, 2008

Regulatory Citations (Continued)

Attendance (Continued)

FTE General Instructions 2007-2008

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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

Career Education On-the-Job Attendance

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

Exceptional Education

Section 1003.57, F.S. .....Exceptional Students Instruction

Section 1011.62, F.S. .....Funds for Operation of Schools

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

Rule 6A-6.03028, F.A.C. .....Development of Individual Educational Plans for Students with Disabilities

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

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

Rule 6A-6.0331, F.A.C. .....Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction

Rule 6A-6.0334, F.A.C. .....Temporary Assignment of Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. .....Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Orange 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, 2008

Regulatory Citations (Continued)

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2007-2008

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. .....Non-certificated Instructional Personnel

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

Rule 6A-4.001, F.A.C. .....Instructional Personnel Certification

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

The accompanying notes are an integral part of this schedule.

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

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

1. School District of Orange County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Orange County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also 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 Orange County. For the fiscal year ended June 30, 2008, the District operated 217 schools, reported 171,488.44 unweighted FTE, and received approximately $405 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, 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.

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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 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 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, 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 2007-2008 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) ESOL; (3) ESE; and (4) Career Education (9-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2008. 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:

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

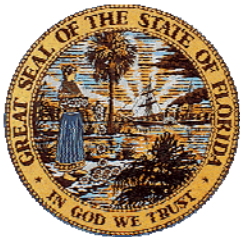
NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
- District-Wide (Ineligible ESOL Courses)	1
1. Princeton House Charter School	2 and 3
2. UCP Charter School	4 through 6
3. Orlando Marine Institute #1	7 through 9
4. Boone High School	10 through 18
5. Cherokee School	19
6. Oakshire Elementary School	20 through 29
7. Endeavor Elementary School	30 through 38
8. Camelot Elementary School	39 through 46
9. West Creek Elementary School	47 through 57
10. Lake Gem Elementary School	58 through 67
11. Whispering Oak Elementary School	68 through 73
12. Dillard Street Elementary School	74 through 82
13. Lake Silver Elementary School	83 through 88
14. Dream Lake Elementary School	89 through 99
15. Azalea Park Elementary School	100 through 105
16. Colonial High School	106 through 114
17. Oak Ridge High School	115 through 118
18. Brookshire Elementary School	119 through 122
19. Durrance Elementary School	123 through 129
20. Lancaster Elementary School	130 through 134
21. Michael McCoy Elementary School	135 through 152
22. Union Park Middle School	153 through 158
23. Dr. Phillips High School	159 through 167
24. Ventura Elementary School	168 through 175
25. Arbor Ridge School	176 through 180
26. Meadow Woods Elementary School	181 through 193
27. Waterbridge Elementary School	194 through 210
28. Windy Ridge Elementary School	211 through 224
29. Westridge Middle School	225 through 230
30. Little River Elementary School	231 through 234
31. Lake Sybelia Elementary School	235 through 239
32. Sadler Elementary School	240 through 247
33. Meadow Woods Middle School	248 through 260
34. Winter Park High School	261 through 264
35. Hidden Oaks Elementary School	265 through 268
36. Palmetto Elementary School	269 through 280
37. West Orange High School	281 through 294
38. Apopka High School	295 through 302
39. Magnolia Special Education	303 through 305
40. Deerwood Elementary School	306 through 310

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE B - SAMPLING (Continued)

41. Shingle Creek Elementary School	311 through 326
42. Timber Creek High School	327 through 334
43. Cypress Creek Senior High School	335 through 345
44. Gotha Middle School	346 through 351
45. Wyndham Lakes Elementary School	352 through 365



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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
ORANGE COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated November 3, 2008, that the Orange 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, 2008. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving the District's reported student ridership, as follows: 112 of the 715 students in our student sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, finding Nos. 4, 5, 6, 7, 8, 9, 10, and 11.)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2008.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[1], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

Pursuant to Section 11.45(4). 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
June 10, 2009

SCHEDULE F

Orange County District School Board
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	2,399	100.00%	140,597	100.00%
Sample[2]	-	-	715	0.51%
Sample Students				
With Exceptions[3]	-	-	112	(15.66%)
Net Audit Adjustments	-	-	(36)	(5.03%)
Non-Sample Students				
With Exceptions[3]	-	-	3,650	2.60%
Net Audit Adjustments	-	-	(3,650)	2.60%
Sample and Non-Sample Students				
Net Audit Adjustments	-	-	(3,686)	2.62%

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. The District reported 140,597 students in the following ridership categories: 2,643 in IDEA (K-12), Weighted; 889 in IDEA (K-12), Unweighted; 389 in IDEA (PK), Weighted; 563 in IDEA (PK), Unweighted; 468 in Teenage Parents and Infants; 1,963 in Hazardous Walking; 132,776 in Two Miles or More; 1 in Center to Center (IDEA), Weighted; 459 in Center to Center (IDEA), Unweighted; and 446 in Center to Center (Vocational). The District also reported operating a total of 2,399 vehicles (2,397 buses and 2 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Students with exceptions are students with exceptions affecting their ridership classification. 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 G

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for material noncompliance involving the classification and reporting of transported students, the Orange 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, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 167.

Findings		Students Transported Net Audit Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June 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 survey and once for the February survey) will be presented in our findings as two sample students. Students with exceptions shown on SCHEDULE F are students with exceptions affecting their ridership classification; consequently, students cited only for incorrect reporting of days-in-term in finding Nos. 1 and 2 below are not included.		
1. [Ref. 51] The number of days-in-term for 55 students in the July survey and 149 students in the June survey were incorrectly reported. The students in the July survey were reported for 20 days, but should have been reported for 15 days. The students in the June survey, who were attending Magnolia ESE School, were reported for nine days, but should have been reported for ten days. We made the following audit adjustments:		
July 2007 Survey		
20 Days-in-Term		
Two Miles or More	(55)	
15 Days-in-Term		
Two Miles or More	55	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
June 2008 Survey		
10 Days-in-Term		
IDEA (K-12), Weighted	149	
9 Days-in-Term		
IDEA (K-12), Weighted	(149)	0

2. [Ref. 54] Three hundred thirty-seven center-to-center IDEA students were reported for an incorrect number of days-in-term. We determined that 320 of the students should have been reported for an 18-day term, 15 should have been reported for a 36-day term, and 2 should have been reported for a 54-day term. We made the following audit adjustments:

October 2007 Survey		
90 Days-in-Term		
Center to Center (IDEA), Unweighted	(137)	
February 2008 Survey		
90 Days-in-Term		
Center to Center (IDEA), Unweighted	(200)	(337)
October 2007 Survey		
54 Days-in-Term		
Center to Center (IDEA), Unweighted	1	
36 Days-in-Term		
Center to Center (IDEA), Unweighted	6	
October 2007 Survey		
18 Days-in-Term		
Center to Center (IDEA), Unweighted	130	
February 2008 Survey		
54 Days-in-Term		
Center to Center (IDEA), Unweighted	1	
36 Days-in-Term		
Center to Center (IDEA), Unweighted	9	
18 Days-in-Term		
Center to Center (IDEA), Unweighted	190	337

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings	Students Transported Net Audit Adjustments

3. [Ref. 52] Our examination procedures included an automated comparison of students reported to the State transportation database to the students reported to the State FEFP database. This comparison disclosed that 3,578 students who were reported for State transportation funding were not listed as enrolled students on the State FEFP data base. Consequently, the eligibility of these students for State transportation funding was not adequately supported. We made the following audit adjustments:

October 2007 Survey	
90 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(12)
IDEA (K-12), Unweighted *(Non-Sample Students)*	(10)
IDEA (PK), Weighted *(Non-Sample Students)*	(5)
IDEA (PK), Unweighted *(Non-Sample Students)*	(7)
Teenage Parents and Infants *(Non-Sample Students)*	(33)
Hazardous Walking *(Non-Sample Students)*	(24)
Two Miles or More *(Non-Sample Students)*	(1,298)
Center to Center (IDEA), Weighted *(Non-Sample Students)*	(1)
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	(13)
Center to Center (Vocational) *(Non-Sample Students)*	(6)

February 2008 Survey	
90 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(13)
IDEA (K-12), Unweighted *(Non-Sample Students)*	(6)
IDEA (PK), Weighted *(Non-Sample Students)*	(3)
IDEA (PK), Unweighted *(Non-Sample Students)*	(11)
Teenage Parents and Infants *(Non-Sample Students)*	(7)
Hazardous Walking *(Non-Sample Students)*	(25)
Two Miles or More *(Non-Sample Students)*	(1555)
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	(17)
Center to Center (Vocational) *(Non-Sample Students)*	(4)

Audit adjustments continued on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
June 2008 Survey		
13 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(67)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(14)	
IDEA (PK), Weighted *(Non-Sample Students)*	(14)	
IDEA (PK), Unweighted *(Non-Sample Students)*	(6)	
Teenage Parents and Infants *(Non-Sample Students)*	(8)	
Two Miles or More *(Non-Sample Students)*	(410)	
10 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(9)	(3,578)

4. [Ref. 53] Nine students were reported incorrectly for State transportation funding. One of the students was not listed on the supporting bus driver's report, and eight students were listed, but were not marked as having been transported during the 11-day survey window. We made the following audit adjustments:

July 2007 Survey		
15 Days-in-Term		
Two Miles or More *(Sample Students)*	(3)	
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(1)	
Teenage Parents and Infants & Infants *(Sample Students)*	(2)	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	(2)	
June 2008 Survey		
13 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(1)	(9)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
5. [Ref. 54] Eighty-three students were reported incorrectly in center-to-center IDEA categories. These students were not transported center to center and there was no evidence they were eligible for another ridership category. We made the following audit adjustments:		
October 2007 Survey		
90 Days-in-Term		
Center to Center (IDEA), Unweighted *(Sample Students)*	(5)	
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	(33)	
February 2008 Survey		
90 Days-in-Term		
Center to Center (IDEA), Unweighted *(Sample Students)*	(6)	
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	(39)	(83)

6. [Ref. 55] We noted the following exceptions involving 13 students:

a. Three students in IDEA ridership categories were not IDEA students.

b. Two kindergarten students were reported incorrectly in IDEA (PK) Unweighted.

c. Six students in Teenage Parents and Infants were not enrolled in a teenage parent program.

d. There was no evidence that two students in Center to Center (Vocational) were transported center to center.

We determined that 8 of the 13 students cited above lived more than two miles from school and should have been reported in Two Miles or More. The remaining five students lived less than two miles from school and were not eligible for State transportation funding.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
October 2007 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Students)*	(2)	
Teenage Parents and Infants *(Sample Students)*	(3)	
Center to Center (Vocational) *(Sample Student)*	(1)	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
IDEA (K-12), Unweighted *(Sample Students)*	(2)	
Teenage Parents and Infants *(Sample Students)*	(3)	
Center to Center (Vocational) *(Sample Student)*	(1)	(13)
October 2007 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	4	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	4	8

7. [Ref. 56] Four students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:

October 2007 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	(3)	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
8. [Ref. 57] Fifteen students were incorrectly reported in Hazardous Walking. Thirteen of the students lived more than two miles from school and should have been reported in Two Miles or More. The remaining two students did not have to cross a reported hazard. We made the following audit adjustments:		
October 2007 Survey		
90 Days-in-Term		
Hazardous Walking *(Sample Students)*	(9)	
February 2008 Survey		
90 Days-in-Term		
Hazardous Walking *(Sample Students)*	(5)	
June 2008 Survey		
13 Days-in-Term		
Hazardous Walking *(Sample Student)*	(1)	(15)
October 2007 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	9	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	3	
June 2008 Survey		
13 Days-in-Term		
Two Miles or More *(Sample Student)*	1	13

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
9. [Ref. 58] The reporting of 37 students in IDEA-weighted categories was not adequately supported. The IEPs for 13 of the students did not document that they met at least one of the five criteria required for IDEA-weighted classification, pursuant to the *Student Transportation General Instructions*, and the IEPs for the remaining 24 students authorized safety restraints (such as a lap restraints, safety harnesses, or car seats) which do not meet the definition of medical equipment eligible for weighted classification. We noted that all 37 students were eligible for other ridership categories (25 for Two Miles or More; 4 for IDEA (K-12), Unweighted; and 8 for IDEA (PK), Unweighted). We made the following audit adjustments:		
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(15)	
IDEA (PK), Weighted *(Sample Students)*	(3)	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(11)	
IDEA (PK), Weighted *(Sample Students)*	(3)	
June 2008 Survey		
13 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(4)	
IDEA (PK), Weighted *(Sample Student)*	(1)	(37)
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	2	
IDEA (PK), Unweighted *(Sample Students)*	3	
Two Miles or More *(Sample Students)*	13	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	2	
IDEA (PK), Unweighted *(Sample Students)*	3	
Two Miles or More *(Sample Students)*	9	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
June 2008 Survey		
13 Days-in-Term		
IDEA (PK), Unweighted *(Sample Students)*	2	
Two Miles or More *(Sample Students)*	3	37

10. [Ref. 59] Twenty-one students were reported incorrectly in IDEA (K-12), Unweighted. Eighteen of the students lived more than two miles from school and should have been reported in Two Miles or More. The remaining three students should not have been reported for State transportation funding because they were SLD students whose IEPs either did not authorize transportation services (two students) or were missing and could not be located (one student). We made the following audit adjustments:

October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(11)	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(6)	
June 2008 Survey		
13 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(4)	(21)
October 2007 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	9	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	5	
June 2008 Survey		
13 Days-in-Term		
Two Miles or More *(Sample Students)*	4	18

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
11. [Ref. 60] Two students were incorrectly reported in IDEA (PK) Unweighted. The students were enrolled in District Title I and Voluntary PK programs and were not eligible for State transportation funding. We made the following audit adjustment:		
February 2008 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Students)*	(2)	(2)
Net Audit Adjustments		(3,686)

Summary

Sample Students w/Exceptions	112	--
Sample Students - Net Audit Adjustments	--	(36)
Non-Sample Students w/Exceptions	3,650	--
Non-Sample Students - Net Audit Adjustments	--	(3,650)
Net Audit Adjustments		(3,686)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Orange County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

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 for the correct number of days-in-term; (2) students are reported only if they were enrolled in school during the survey week and were transported at least one day during the 11-day survey window; (3) the distance from home to school for students classified in the Two Miles or More ridership category is verified prior to those students being reported; and (5) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA weighted ridership categories.

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

Regulatory Citations

Chapter 1006, Part I, E., F.S. .....Transportation of Public K-12 Students
Section 1011.68, F.S. .....Funds for Student Transportation
Chapter 6A-3, F.A.C. .....Transportation
Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

Orange County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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 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 Orange County

For the fiscal year ended June 30, 2008, the District received approximately $30 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2007	8	55
October 2007	1,037	66,541
February 2008	1,037	71,398
June 2008	317	2,603
Total	2,399	140,597

3. Statutes and Rules

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

Chapter 1006, Part I, E., F.S. .....Transportation of Public K-12 Students
Section 1011.68, F.S. .....Funds for Student Transportation
Chapter 6A-3, F.A.C. .....Transportation

Orange County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2008. 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

Orange County Public Schools

445 West Amelia Street • Orlando, FL 32801-1129 • Phone 407.317.3200 • www.ocps.net

July 22, 2009

Mr. David W. Martin, CPA
Auditor General
State of Florida
Room 412, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: David W. Martin

Dear Mr. Martin:

We have reviewed each of the findings reported in the draft of the audit of FULL-TIME EQUIVALENT (FTE) STUDENTS and STUDENT TRANSPORTATION for the Orange County Public Schools (OCPS) for the fiscal year ended June 30, 2008.

This response is submitted pursuant to the provisions of Section 11.45(7)(d), Florida Statutes.

Although each item is addressed briefly below, OCPS finds no basis for disagreement with the audit findings. District/school staff have been and will continue to be informed of the rules, regulations and record maintenance associated with FTE activity. OCPS will strive to correct all errors and/or deficiencies but acknowledges that human errors will always occur.

Item 1: Teachers – Parent notifications of teachers who were out-of-field comprise the majority of the finding. Although parent notification is primarily the responsibility of the school, the Certification Department will initiate additional procedures. In an effort to reduce the occurrences noted in the audit finding, the Certification Department will send a "sample" parent notification letter to the school along with the out-of-field letter. Instructions will remind the schools of the necessity to date the letters and forward them to parents prior to FTE week.

Item 2: Students – This finding relates to record maintenance. In general, OCPS believes these deficiencies to be isolated instances. OCPS does not believe the problem to be systemic but rather individual student file errors. School personnel are routinely informed of which records and supporting documentation are required. OCPS will continue to stress the importance to all parties.

OCPS would like to commend your staff for their professional manner during the audit. OCPS would also like to thank your staff for assisting and advising our staff on matters of compliance.

Sincerely

RLC

Ronald Blocker
Superintendent

"The Orange County School Board is an equal opportunity agency."