REPORT NO. 2011-189
JUNE 2011

PALM BEACH COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Palm Beach County District School Board members and the Superintendent of Schools who served during the 2009-10 fiscal year are listed below:

	District No.
Dr. Monroe Benaim, Chair from 11-17-09	*1*
Paulette Burdick	*2*
William G. Graham, Chair to 11-16-09	*3*
Carrie P. Hill	*4*
Frank A. Barbieri, Jr., Esq.	*5*
Dr. Sandra S. Richmond, Vice Chair	*6*
Dr. Debra L. Robinson	*7*

Dr. Arthur C. Johnson, Superintendent

The examination team leader was Christopher E. Tynes, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, Audit Manager, via e-mail at nancyreeder@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Palm Beach County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2010

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FES – Fluent English Speaker

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

Palm Beach County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2010

PAGE NO.

EXECUTIVE SUMMARY i

FULL-TIME EQUIVALENT (FTE) STUDENTS

Independent Auditor's Report 1

Schedule A – Populations, Samples, and Test Results 4

Schedule B – Effect of Audit Adjustments on Weighted FTE 6

Schedule C – Audit Adjustments by School 7

Schedule D – Findings and Audit Adjustments 20

Schedule E – Recommendations and Regulatory Citations 78

Notes to Schedules 81

STUDENT TRANSPORTATION

Independent Auditor's Report 86

Schedule F – Populations, Samples, and Test Results 89

Schedule G – Findings and Audit Adjustments 90

Schedule H – Recommendations and Regulatory Citations 101

Notes to Schedules 102

MANAGEMENT'S RESPONSE

Exhibit A – Management's Response 104

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and reporting errors or records that were not properly and accurately prepared or were missing and could not be located for students in Career Education 9-12 (OJT) and students transported, the Palm Beach County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2010.

- **Of the 765 teachers in our sample, 97 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.**
- **Of the 476 students in our Career Education 9-12 (OJT) sample, 146 had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.**
- **Of the 603 students in our student transportation sample, 148 had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to FTE resulted in 170 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 261.7972 but have a potential impact on the District's weighted FTE of a negative 345.9414. Noncompliance related to student transportation resulted in 11 findings and a net audit adjustment of a negative 1,289 students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Palm Beach County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative $1,255,982 (negative 345.9414 times $3,630.62).

We have not presented an estimate of the potential dollar effect of our student transportation audit adjustments because there is no equivalent method for making such an estimate.

The ultimate resolution of our FTE and student transportation audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Palm Beach County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Palm Beach County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Palm Beach County.

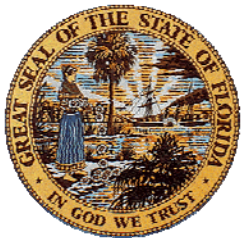
The governing body of the District is the District School Board, which is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 221 schools serving prekindergarten through twelfth grade students, reported 171,658.88 unweighted FTE for those students, and received approximately $67.6 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately $25.4 million in State transportation funding.



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

We have examined management's assertion, included in its representation letter dated July 8, 2010, that the Palm Beach County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010. 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

   Of the 765 teachers in our sample, 97 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.[1]

2. Students

   Of the 476 students in our Career Education 9-12 (OJT) sample, 146 had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.[2]

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly and accurately prepared or were missing and could not be located for students in Career Education 9-12 (OJT), the Palm Beach County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010.

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

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[1]*For teachers, see SCHEDULE D, Finding Nos. 3, 4, 10, 14, 15, 17, 22, 23, 27, 28, 33, 34, 36, 39, 40, 42, 48, 49, 52, 59, 60, 61, 66, 67, 72, 73, 77, 78, 80, 82, 86, 90, 91, 101, 102, 103, 111, 112, 116, 118, 119, 121, 123, 127, 129, 141, 142, 143, 146, 147, 149, 150, 151, 157, 160, 161, 169, and 170.*

[2]*For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 6, 7, 8, 9, 31, 32, 45, 46, 47, 56, 57, 58, 71, 89, 96, 97, 98, 99, 100, 104, 107, 108, 109, 110, 134, 135, 136, 137, 138, 139, 140, 152, 153, 154, 155, 156, 165, 166, 167, and 168.*

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.[3] 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 reporting errors or records that were not properly and accurately prepared or were missing and could not be located for students in Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[3] 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.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
June 2, 2011

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

SCHEDULE A

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2010

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Population (Sample)	Number of Unweighted FTE[2]	% of Population (Sample)
1. Basic						
Population[3]	210	100.00%	49,415	100.00%	118,061.0300	100.00%
Sample Size[4]	49	23.33%	599	1.21%	432.4185	0.37%
Students w/Exceptions	-	-	(2)	(0.33%)	-	-
Net Audit Adjustments[5]	-	-	-	-	32.0932	-
2. Basic with ESE Services						
Population[3]	217	100.00%	9,280	100.00%	32,783.1400	100.00%
Sample Size[4]	52	23.96%	428	4.61%	386.8202	1.18%
Students w/Exceptions	-	-	(5)	(1.17%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(19.1243)	-
3. ESOL						
Population[3]	199	100.00%	9,389	100.00%	14,425.5200	100.00%
Sample Size[4]	49	24.62%	1,626	17.32%	1,369.5748	9.49%
Students w/Exceptions	-	-	(47)	(2.89%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(208.8355)	-
4. ESE Support Levels 4 and 5						
Population[3]	88	100.00%	778	100.00%	1,328.9400	100.00%
Sample Size[4]	30	34.09%	473	60.80%	414.1267	31.16%
Students w/Exceptions	-	-	(37)	(7.82%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(19.5459)	-
5. Career Education 9-12						
Population[3]	43	100.00%	1,008	100.00%	5,060.2500	100.00%
Sample Size[4]	11	25.58%	476	47.22%	99.7975	1.97%
Students w/Exceptions	-	-	(146)	(30.67%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(46.3847)	-
All Programs						
Population[3]	221	100.00%	69,870	100.00%	171,658.8800	100.00%
Sample Size[4]	52	23.53%	3,602	5.16%	2,702.7377	1.57%
Students w/Exceptions	-	-	(237)	(6.58%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(261.7972)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2010

Description[1]	Number of Schools	% of Population	Number of Teachers (w/Exceptions)	% of Population (Sample)
Teachers				
Population[3]	221	100.00%	2,842	100.00%
Sample Size[4]	52	23.53%	765	26.92%
Teachers w/Exceptions	-	-	(97)	(12.68%)

[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 9-12). 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 9-12 population and sample data for students reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2010. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. (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

Palm Beach 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, 2010

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	118.0856	1.074	126.8239
102	Basic 4-8	(63.4955)	1.000	(63.4955)
103	Basic 9-12	(22.4969)	1.033	(23.2393)
111	Grades K-3 with ESE Services	5.8186	1.074	6.2492
112	Grades 4-8 with ESE Services	(23.1894)	1.000	(23.1894)
113	Grades 9-12 with ESE Services	(1.7535)	1.033	(1.8114)
130	ESOL	(208.8355)	1.124	(234.7311)
254	ESE Support Level 4	(8.2698)	3.520	(29.1097)
255	ESE Support Level 5	(11.2761)	4.854	(54.7342)
300	Career Education 9-12	(46.3847)	1.050	(48.7039)
Total		(261.7972)		(345.9414)

[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

Palm Beach 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, 2010

		Audit Adjustments[1]			
No.	**Program**	**District-Wide**	**#0011**	**#0081**	**Balance Forward**
101	Basic K-3	.0900	2.8700	.....	2.9600
102	Basic 4-8	(121.8656)	.....	.....	(121.8656)
103	Basic 9-12	(77.2477)	.....	3.2522	(73.9955)
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	(29.1894)	.....	.....	(29.1894)
113	Grades 9-12 with ESE Services	(5.9203)	.....	.....	(5.9203)
130	ESOL	(.2979)	(2.8700)	(3.2522)	(6.4201)
254	ESE Support Level 4	(.1652)	.....	.....	(.1652)
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	(1.9286)	(1.9286)
Total		(234.5961)	.0000	(1.9286)	(236.5247)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #0101	#0481	#0531	#0591	Balance Forward
101	2.9600	.....	6.2400	.....	7.3800	16.5800
102	(121.8656)	.....	.....	1.7000	.....	(120.1656)
103	(73.9955)	.....	.....	.....	.....	(73.9955)
111	.0000	1.5000	.....	.....	.....	1.5000
112	(29.1894)	2.0000	.....	.....	.....	(27.1894)
113	(5.9203)	.....	.....	.....	.....	(5.9203)
130	(6.4201)	.....	(6.2400)	(1.7000)	(7.3800)	(21.7401)
254	(.1652)	(2.5000)	.....	.....	.....	(2.6652)
255	.0000	(1.0000)	.....	.....	.....	(1.0000)
300	(1.9286)	.....	.....	.....	.....	(1.9286)
Total	(236.5247)	.0000	.0000	.0000	.0000	(236.5247)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #0601	#0611	#0621	#0631	Balance Forward
101	16.5800	1.3800	.....	.1500	6.4700	24.5800
102	(120.1656)	.4600	2.3253	.2700	.....	(117.1103)
103	(73.9955)	.....	.....	.....	.....	(73.9955)
111	1.5000	.....	.....	.....	.....	1.5000
112	(27.1894)	.....	.....	.....	.....	(27.1894)
113	(5.9203)	.....	.....	.....	.....	(5.9203)
130	(21.7401)	(1.8400)	(2.3253)	(.4200)	(6.4700)	(32.7954)
254	(2.6652)	.....	.....	.....	.....	(2.6652)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	(1.9286)	.....	.....	.....	.....	(1.9286)
Total	(236.5247)	.0000	.0000	.0000	.0000	(236.5247)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #0651	#0671	#0681	#0691	Balance Forward
101	24.5800	.5000	11.0000	8.2600	.....	44.3400
102	(117.1103)	.4700	9.7100	.....	.....	(106.9303)
103	(73.9955)	.....	.....	.....	4.5384	(69.4571)
111	1.5000	.0000	.....	.....	.....	1.5000
112	(27.1894)	.....	.....	.....	.....	(27.1894)
113	(5.9203)	.....	.....	.....	.....	(5.9203)
130	(32.7954)	(.4700)	(20.7100)	(8.2600)	(5.0384)	(67.2738)
254	(2.6652)	(.5000)	.....	.....	.....	(3.1652)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	(1.9286)	.....	.....	.....	(.4096)	(2.3382)
Total	(236.5247)	.0000	.0000	.0000	(.9096)	(237.4343)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #0741	#0761	#0781	#0831	Balance Forward
101	44.3400	2.7300	.....	.2500	.4600	47.7800
102	(106.9303)	11.3500	.9724	.8000	1.7500	(92.0579)
103	(69.4571)	.....	.....	.....	.....	(69.4571)
111	1.5000	.....	.....	.....	.....	1.5000
112	(27.1894)	.....	.....	.....	.....	(27.1894)
113	(5.9203)	.....	.....	.....	.....	(5.9203)
130	(67.2738)	(14.5800)	(.9724)	(1.0500)	(2.2100)	(86.0862)
254	(3.1652)	.....	.....	.....	.....	(3.1652)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	(2.3382)	.....	.....	.....	.....	(2.3382)
Total	(237.4343)	(.5000)	.0000	.0000	.0000	(237.9343)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #0862	#1241	#1361	#1391	Balance Forward
101	47.7800	.....	3.0400	.....	3.5200	54.3400
102	(92.0579)	.....	.....	.....	.0400	(92.0179)
103	(69.4571)	6.9468	.....	5.1688	.....	(57.3415)
111	1.5000	.....	.....	.....	.....	1.5000
112	(27.1894)	.....	.....	.....	.....	(27.1894)
113	(5.9203)	.....	.....	(.5000)	.....	(6.4203)
130	(86.0862)	(6.9468)	(3.0400)	(5.5024)	(3.5600)	(105.1354)
254	(3.1652)	.....	.....	.....	.....	(3.1652)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	(2.3382)	(1.0168)	.....	(.8615)	.....	(4.2165)
Total	(237.9343)	(1.0168)	.0000	(1.6951)	.0000	(240.6462)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #1441	#1531	#1571	#1801	Balance Forward
101	54.3400	7.4900	3.5900	.....	.....	65.4200
102	(92.0179)	7.7500	.8200	.....	.....	(83.4479)
103	(57.3415)	.....	.....	4.7161	.....	(52.6254)
111	1.5000	.....	.....	.....	1.0000	2.5000
112	(27.1894)	.....	.....	.....	.....	(27.1894)
113	(6.4203)	.....	.....	(.5000)	.....	(6.9203)
130	(105.1354)	(15.2400)	(4.9100)	(2.3239)	.....	(127.6093)
254	(3.1652)	.....	.....	.....	.0000	(3.1652)
255	(1.0000)	.....	.....	.....	(1.0000)	(2.0000)
300	(4.2165)	.....	.....	(3.0792)	.....	(7.2957)
Total	(240.6462)	.0000	(.5000)	(1.1870)	.0000	(242.3332)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #1811	#1861	#1871	#1961	Balance Forward
101	65.4200	3.0500	10.9600	.4600	.5040	80.3940
102	(83.4479)	6.7700	3.9700	1.2000	.....	(71.5079)
103	(52.6254)	.....	.....	.....	.....	(52.6254)
111	2.5000	.3126	.....	.....	1.5060	4.3186
112	(27.1894)	.....	.....	.....	.5000	(26.6894)
113	(6.9203)	.....	.....	.....	.....	(6.9203)
130	(127.6093)	(9.8200)	(14.9300)	(1.6600)	.....	(154.0193)
254	(3.1652)	(.3126)	.5000	.....	(2.0100)	(4.9878)
255	(2.0000)	.....	(.5000)	.....	(.5000)	(3.0000)
300	(7.2957)	.....	.....	.....	.....	(7.2957)
Total	(242.3332)	.0000	.0000	.0000	.0000	(242.3332)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #2001	#2201	#2331	#2351	Balance Forward
101	80.3940	.....	.....	.....	3.4500	83.8440
102	(71.5079)	.....	.....	.....	.....	(71.5079)
103	(52.6254)	1.5008	.4280	5.6527	.....	(45.0439)
111	4.3186	.....	.....	.....	1.5000	5.8186
112	(26.6894)	.....	.....	.....	1.0000	(25.6894)
113	(6.9203)	1.0000	3.5000	(.5000)	.....	(2.9203)
130	(154.0193)	(1.5008)	(.4152)	(.6672)	(3.4500)	(160.0525)
254	(4.9878)	.....	(.0088)	.3940	(1.5000)	(6.1026)
255	(3.0000)	(1.0000)	(3.5040)	(.5187)	(1.0000)	(9.0227)
300	(7.2957)	(.4984)	(3.9756)	(7.9660)	.....	(19.7357)
Total	(242.3332)	(.4984)	(3.9756)	(3.6052)	.0000	(250.4124)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #2361	#2411	#2431	#2461	Balance Forward
101	83.8440	.....	.....	11.0600	.....	94.9040
102	(71.5079)	.....	.....	.....	2.1004	(69.4075)
103	(45.0439)	3.5286	.2502	.....	.....	(41.2651)
111	5.8186	.....	.....	.....	.....	5.8186
112	(25.6894)	.....	.....	.....	3.0000	(22.6894)
113	(2.9203)	.....	.....	.....	.....	(2.9203)
130	(160.0525)	(3.5286)	.....	(11.0600)	(2.1004)	(176.7415)
254	(6.1026)	.....	1.0000	.....	(3.0000)	(8.1026)
255	(9.0227)	.....	(1.2502)	.....	.....	(10.2729)
300	(19.7357)	.....	.....	.....	.....	(19.7357)
Total	(250.4124)	.0000	.0000	.0000	.0000	(250.4124)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #2571	#2631	#2691	#2731	Balance Forward
101	94.9040	6.7600	.....	3.7600	2.7400	108.1640
102	(69.4075)	1.0200	.....	.....	4.1600	(64.2275)
103	(41.2651)	.....	3.1688	.....	.....	(38.0963)
111	5.8186	.....	.....	.....	.....	5.8186
112	(22.6894)	.....	.....	.....	.....	(22.6894)
113	(2.9203)	.....	.1668	.....	.....	(2.7535)
130	(176.7415)	(7.7800)	(3.1688)	(3.7600)	(6.9000)	(198.3503)
254	(8.1026)	.....	(.1668)	.....	.....	(8.2694)
255	(10.2729)	.....	.....	.....	.....	(10.2729)
300	(19.7357)	.....	(7.2585)	.....	.....	(26.9942)
Total	(250.4124)	.0000	(7.2585)	.0000	.0000	(257.6709)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #2761	#2791	#3251	#3261	Balance Forward
101	108.1640	6.4400	.0016	.....	2.0400	116.6456
102	(64.2275)	.....	.0020	.....	.5000	(63.7255)
103	(38.0963)	.....	.....	(.0834)	.....	(38.1797)
111	5.8186	.....	.....	.....	.....	5.8186
112	(22.6894)	.....	.....	.....	(.5000)	(23.1894)
113	(2.7535)	.....	.....	.....	.....	(2.7535)
130	(198.3503)	(6.4400)	.....	(.2502)	(2.0400)	(207.0805)
254	(8.2694)	.....	(.0004)	.....	.....	(8.2698)
255	(10.2729)	.....	(.0032)	.....	.....	(10.2761)
300	(26.9942)	.....	.....	(2.1713)	.....	(29.1655)
Total	(257.6709)	.0000	.0000	(2.5049)	.0000	(260.1758)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments[1] #3351	#3861	Total
101 Basic K-3	116.6456	1.4400	.....	118.0856
102 Basic 4-8	(63.7255)	.2300	.....	(63.4955)
103 Basic 9-12	(38.1797)	.....	15.6828	(22.4969)
111 Grades K-3 with ESE Services	5.8186	.....	.....	5.8186
112 Grades 4-8 with ESE Services	(23.1894)	.....	.....	(23.1894)
113 Grades 9-12 with ESE Services	(2.7535)	.....	1.0000	(1.7535)
130 ESOL	(207.0805)	(1.6700)	(.0850)	(208.8355)
254 ESE Support Level 4	(8.2698)	.....	.0000	(8.2698)
255 ESE Support Level 5	(10.2761)	.....	(1.0000)	(11.2761)
300 Career Education 9-12	(29.1655)	.....	(17.2192)	(46.3847)
Total	(260.1758)	.0000	(1.6214)	(261.7972)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

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 the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Career Education 9-12 (OJT), the Palm Beach County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 78.

Findings	**Net Audit Adjustments (Unweighted FTE)**
Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and audit adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
District - Wide	
Ineligible Reporting of Peer Counseling Course	
1. [Ref. 148] During our examination, we noted that the District's schools incorrectly reported students engaged as student aides in course numbers related to the subject area of Peer Counseling. The activities performed by student aides are not reflected in the instructional requirements as set forth in the State curriculum framework for Peer Counseling, nor do such activities constitute instruction eligible for State FTE funding. We made the following audit adjustment:	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
District - Wide (Continued)		
Ineligible Reporting of Peer Counseling Course (Continued)		
102 Basic 4-8	(121.9901)	
103 Basic 9-12	(77.3311)	
112 Grades 4-8 with ESE Services	(29.1894)	
113 Grades 9-12 with ESE Services	(5.9203)	
254 ESE Support Level 4	(.1652)	(234.5961)
Ineligible Courses Reported in ESOL		
2. [Ref. 149] Our examination procedures included an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that the District's schools incorrectly reported four Basic subject area courses in ESOL that were ineligible for such reporting. The courses were taught at four schools during the school terms covered by the October 2009 and February 2010 reporting surveys. We made the following audit adjustment:		
101 Basic K-3	.0900	
102 Basic 4-8	.1245	
103 Basic 9-12	.0834	
130 ESOL	(.2979)	.0000
		(234.5961)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Hidden Oaks Elementary School (#0011)		
3. [Ref. 1171] One Primary Language Arts teacher taught classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL student concerned were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	.3100	
130 ESOL	(.3100)	.0000
4. [Ref. 1172] One out-of-field teacher in ESOL had earned only 120 of the 240 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	2.5600	
130 ESOL	(2.5600)	.0000
		.0000
Jupiter Community High School (#0081)		
5. [Ref. 8101] The English language proficiency of two students due to begin a sixth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009. The assessments should have been conducted just prior to the start of the students' sixth year of ESOL placement as indicated by the students' ESOL anniversary dates. We made the following audit adjustment:		
103 Basic 9-12	.9170	
130 ESOL	(.9170)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Jupiter Community High School (#0081) (Continued)		
6. [Ref. 8103] The timecards for nine Career Education 9-12 (OJT) students indicated that the students did not work during the reported survey period. We also noted the following exceptions: (a) the timecard for one of these students also in the October 2009 survey was not signed by the student's employer, and (b) the timecard for one of the students also in the February 2010 survey was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(1.4972)	(1.4972)
7. [Ref. 8104] The timecards for two Career Education 9-12 (OJT) students reported in the February 2010 survey were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.2494)	(.2494)
8. [Ref. 8105] Three Career Education 9-12 (OJT) students were reported for more hours than were supported by their timecards. The students were reported for a total of 12.45 hours; however, the students' timecards supported only 7.5 hours. We made the following audit adjustment:		
300 Career Education 9-12	(.0990)	(.0990)
9. [Ref. 8106] One Career Education 9-12 (OJT) student did not work during the reporting survey period and there was insufficient evidence that the student was engaged in job-search activities. We made the following audit adjustment:		
300 Career Education 9-12	(.0830)	(.0830)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Jupiter Community High School (#0081) (Continued)		
10. [Ref. 8170/71/72/73] Four Basic subject area teachers whose classes included ELL students had not earned the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (Three teachers [Ref. 8170/71/73] had earned none and one teacher [Ref. 8172] had earned only 20 points.) We made the following audit adjustments:		
Ref. 8170		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 8171		
103 Basic 9-12	.5838	
130 ESOL	(.5838)	.0000
Ref. 8172		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
Ref. 8173		
103 Basic 9-12	1.5012	
130 ESOL	(1.5012)	.0000
		(1.9286)
Allamanda Elementary School (#0101)		
11. [Ref. 10102] The *Matrix of Services* form for one ESE student was incorrectly scored. The total rating score did not include three Special Considerations points designated for students such as this student who was identified as visually impaired. We made the following audit adjustment:		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Allamanda Elementary School (#0101) (Continued)		
12. [Ref. 10103] The *Matrix of Services* forms for three ESE students were not dated and we were otherwise unable to determine if the forms had been appropriately prepared prior to the reporting survey. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(2.0000)	.0000
13. [Ref. 10104] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was prepared on October 12, 2009. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000
West Gate Elementary School (#0481)		
14. [Ref. 48170] One out-of-field teacher in ESOL had earned none of the 180 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	6.2400	
130 ESOL	(6.2400)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Belvedere Elementary School (#0531)		
15. [Ref. 53170] One out-of-field teacher in ESOL had earned only 240 of the 300 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	1.7000	
130 ESOL	(1.7000)	.0000
		.0000
Palmetto Elementary School (#0561)		
16. [Ref. 56170] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		
		.0000
		.0000
Meadow Park Elementary School (#0591)		
17. [Ref. 59170] One out-of-field teacher in ESOL had earned none of the 180 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	7.3800	
130 ESOL	(7.3800)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Berkshire Elementary School (#0601)		
18. [Ref. 60101] Two students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers. We also noted that an ELL Committee was not convened to consider the students' continued ESOL placement. We made the following audit adjustment:		
101 Basic K-3	1.3800	
130 ESOL	(1.3800)	.0000
19. [Ref. 60102] The English language proficiency of one ELL student due to begin a fifth year of ESOL placement during the 2009-10 school year was assessed prematurely in April 2009. The assessments should have been conducted just prior to the start of the student's fifth year of ESOL placement as determined by the student's ESOL anniversary date. We made the following audit adjustment:		
102 Basic 4-8	.4600	
130 ESOL	(.4600)	.0000
		.0000
Palm Springs Community Middle School (#0611)		
20. [Ref. 61101] The English language proficiency of three ELL students due to begin a fourth or sixth year of ESOL placement during the 2009-10 school year was assessed prematurely in April 2009. The assessments should have been conducted just prior to the start of the student's fourth or sixth year of ESOL placement as determined by the students' ESOL anniversary dates. We made the following audit adjustment:		
102 Basic 4-8	1.3253	
130 ESOL	(1.3253)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Palm Springs Community Middle School (#0611) (Continued)		
21. [Ref. 61102] The file for one ELL student was missing and could not be located. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
Forest Hill Elementary School (#0621)		
22. [Ref. 62170/71] Two out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. One teacher (Ref. 62170) had earned only 120 of the 240 points as of the October 2009 survey and 180 of the 240 points as of the February 2010 survey and one teacher (Ref. 62171) had earned only 120 of the 180 points. We made the following audit adjustments:		
Ref. 62170		
102 Basic 4-8	.2700	
130 ESOL	(.2700)	.0000
Ref. 62171		
101 Basic K-3	.1500	
130 ESOL	(.1500)	.0000
		.0000
Greenacres Elementary School (#0631)		
23. [Ref. 63170] One out-of-field teacher in ESOL had earned only 180 of the 300 in-service training points required by rule and 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)

Palm Beach 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, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Greenacres Elementary School (#0631) (Continued)		
101 Basic K-3	6.4700	
130 ESOL	(6.4700)	.0000
		.0000
Palm Springs Elementary School (#0651)		
24. [Ref. 65101] The file for one ESE student did not contain an IEP that was valid for the October 2009 survey. We made the following audit adjustment:		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
25. [Ref. 65102] The English language proficiency of one student due to begin a fifth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009. The assessment should have been conducted just prior to the start of the student's fifth year of ESOL placement as indicated by the student's ESOL anniversary date. We made the following audit adjustment:		
102 Basic 4-8	.4700	
130 ESOL	(.4700)	.0000
26. [Ref. 65103] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Highland Elementary School (#0671)		
27. [Ref. 67170/71/72] Three out-of-field teachers in ESOL had earned none of the 60 (Ref. 67170/71) or 240 (Ref. 67172) in-service training points required by rule and the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 67170		
101 Basic K-3	11.0000	
130 ESOL	(11.0000)	.0000
Ref. 67171		
102 Basic 4-8	2.5000	
130 ESOL	(2.5000)	.0000
Ref. 67172		
102 Basic 4-8	7.2100	
130 ESOL	(7.2100)	.0000
		.0000
North Grade Elementary School (#0681)		
28. [Ref. 68170/71] Two out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. One teacher (Ref. 68170) had earned only 180 of the 240 points and one teacher (Ref. 68171) had earned only 60 (as of the October 2009 survey) and 120 (as of the February 2010 survey) of the 180 points. We made the following audit adjustments:		
Ref. 68170		
101 Basic K-3	6.2100	
130 ESOL	(6.2100)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
North Grade Elementary School (#0681) (Continued)		
Ref. 68171		
101 Basic K-3	2.0500	
130 ESOL	(2.0500)	.0000
		.0000
Lake Worth Community High School (#0691)		
29. [Ref. 69101] One student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
103 Basic 9-12	(.0296)	
130 ESOL	(.4704)	(.5000)
30. [Ref. 69102] The English language proficiency of three students due to begin a fourth, fifth, or sixth year of ESOL placement during the 2009-10 school year was prematurely assessed in Spring 2009. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement as indicated by the students' ESOL anniversary dates. We made the following audit adjustment:		
103 Basic 9-12	1.3624	
130 ESOL	(1.3624)	.0000
31. [Ref. 69103] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.2648)	(.2648)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Worth Community High School (#0691) (Continued)		
32. [Ref. 69104] One Career Education 9-12 (OJT) student was reported for more work hours (13.23 hours) than were supported by the student's timecard (6 hours). We made the following audit adjustment:		
300 Career Education 9-12	(.1448)	(.1448)
33. [Ref. 69170] One Basic subject area teacher whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.3136	
130 ESOL	(.3136)	.0000
34. [Ref. 69171/72/73] Three out-of-field teachers whose classes included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 69171) had earned none of the 180 points, one teacher (Ref. 69172) had earned none of the 120 points, and one teacher (Ref. 69173) had earned only 60 of the 120 points. We made the following audit adjustments:		
Ref. 69171		
103 Basic 9-12	.2352	
130 ESOL	(.2352)	.0000
Ref. 69172		
103 Basic 9-12	1.0192	
130 ESOL	(1.0192)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Worth Community High School (#0691) (Continued)		
Ref. 69173		
103 Basic 9-12	1.6376	
130 ESOL	(1.6376)	.0000
		(.9096)
Barton Elementary School (#0741)		
35. [Ref. 74101] One student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
101 Basic K-3	(.0300)	
130 ESOL	(.4700)	(.5000)
36. [Ref. 74170/71/72] Three out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. One teacher (Ref. 74170) had earned none of the 60 points, one teacher (Ref. 74171) had earned none of the 120 points as of the October 2009 survey and only 60 of the 120 points as of the February 2010 survey, and one teacher (Ref. 74172) had earned none of the 300 points. We made the following audit adjustments:		
Ref. 74170		
101 Basic K-3	2.7600	
130 ESOL	(2.7600)	.0000
Ref. 74171		
102 Basic 4-8	5.2500	
130 ESOL	(5.2500)	.0000
Ref. 74172		
102 Basic 4-8	6.1000	
130 ESOL	(6.1000)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Lantana Elementary School (#0751)		
37. [Ref. 75170] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the February 2010 survey. Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		
		.0000
		.0000
Lantana Community Middle School (#0761)		
38. [Ref. 76101] The English language proficiency of two students due to begin a fourth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2008 and April 2009, respectively. The assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement as indicated by the students' ESOL anniversary dates. We made the following audit adjustment:		
102 Basic 4-8	.8840	
130 ESOL	(.8840)	.0000
39. [Ref. 76170] One out-of-field teacher whose classes included an ELL student had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	.0884	
130 ESOL	(.0884)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Rolling Green Elementary School (#0781)		
40. [Ref. 78170] One out-of-field teacher in ESOL had earned only 120 of the 240 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	.2500	
102 Basic 4-8	.8000	
130 ESOL	(1.0500)	.0000
		.0000
Forest Park Elementary School (#0831)		
41. [Ref. 83101] The English language proficiency of one ELL student due to begin a fourth year of ESOL placement during the 2009-10 school year was assessed prematurely in April 2009. The assessment should have been conducted just prior to the start of the student's fourth year of ESOL placement as determined by the student's ESOL anniversary date. We made the following audit adjustment:		
101 Basic K-3	.4600	
130 ESOL	(.4600)	.0000
42. [Ref. 83170] One out-of-field teacher in ESOL had earned only 60 of the 300 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	1.7500	
130 ESOL	(1.7500)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Atlantic Community High School (#0862)		
43. [Ref. 86201] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
44. [Ref. 86202] The English language proficiency of three ELL students due to begin a fourth or fifth year of ESOL placement during the 2009-10 school year was assessed prematurely in April and October 2009. The assessments should have been conducted just prior to the start of the students' fourth and fifth year of ESOL placement as determined by the students' ESOL anniversary dates. We made the following audit adjustment:		
103 Basic 9-12	1.1435	
130 ESOL	(1.1435)	.0000
45. [Ref. 86203] Two Career Education 9-12 (OJT) students, who were not working, did not have complete documentation of the students' job-search activities. We noted that the documentation available was inconclusive as it did not lend itself to support the students' job-search activities through the October 2009 and February 2010 reporting surveys. We made the following audit adjustment:		
300 Career Education 9-12	(.6868)	(.6868)
46. [Ref. 86204] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.1717)	(.1717)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Atlantic Community High School (#0862) (Continued)		
47. [Ref. 86205] The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We made the following audit adjustment:		
300 Career Education 9-12	(.1583)	(.1583)
48. [Ref. 86270/71/74] Three Basic subject area teachers whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 86270		
103 Basic 9-12	.2334	
130 ESOL	(.2334)	.0000
Ref. 86271		
103 Basic 9-12	.3400	
130 ESOL	(.3400)	.0000
Ref. 86274		
103 Basic 9-12	1.4569	
130 ESOL	(1.4569)	.0000
49. [Ref. 86272/73] Two out-of-field teachers whose classes included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 86272) had earned only 120 of the 240 points and one teacher (Ref. 86273) had earned only 60 of the 180 points as of the October 2009 survey and 120 of the 180 points as of the February 2010 survey. We made the following audit adjustment:		
Ref. 86272		
103 Basic 9-12	1.4518	
130 ESOL	(1.4518)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Atlantic Community High School (#0862) (Continued)		
Ref. 86273		
103 Basic 9-12	1.3212	
130 ESOL	(1.3212)	.0000
		(1.0168)
Pine Grove Elementary School (#0911)		
50. [Ref. 91170/71] Two noncertified teachers were hired as long-term substitutes for the 2009-10 school year and taught courses during the school term covered by the October 2009 survey (Ref. 91170) or the February 2010 survey (Ref. 91171). Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustments.		.0000
		.0000
Gove Elementary School (#1241)		
51. [Ref. 124171] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Gove Elementary School (#1241) (Continued)		
52. [Ref. 124170] One out-of-field teacher in ESOL had earned none of the 60 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	3.0400	
130 ESOL	(3.0400)	.0000
		.0000
John I. Leonard High School (#1361)		
53. [Ref. 136101] The IEP for one ESE student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
54. [Ref. 136103] The English language proficiency of five ELL students due to begin a fourth, fifth, or sixth year of ESOL placement during the 2009-10 school year was assessed prematurely in April and May 2009. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement as determined by the students' ESOL anniversary dates. We made the following audit adjustment:		
103 Basic 9-12	1.9178	
130 ESOL	(1.9178)	.0000
55. [Ref. 136104] One ELL student had withdrawn 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)

Palm Beach 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, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
John I. Leonard High School (#1361) (Continued)		
130 ESOL	(.5000)	(.5000)
56. [Ref. 136105] Three Career Education 9-12 (OJT) students were reported for more hours than were supported by their timecards. The students were reported for a total of 24.96 hours; however, the students' timecards supported only 11 hours. We made the following audit adjustment:		
300 Career Education 9-12	(.2792)	(.2792)
57. [Ref. 136106] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4159)	(.4159)
58. [Ref. 136107] One Career Education 9-12 (OJT) student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We also noted that the student's timecard was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	(.3336)	
300 Career Education 9-12	(.1664)	(.5000)
59. [Ref. 136170] One out-of-field teacher whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	3.0846	
130 ESOL	(3.0846)	.0000
		(1.6951)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Wynnebrook Elementary School (#1391)		
60. [Ref. 139170/72/73] Three out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. (One teacher [Ref. 139170] had earned none of the 240 in-service training points and two teachers [Ref. 139172/73] had earned only 60 of the 240 in-service training points.) We made the following audit adjustments:		
Ref. 139170		
101 Basic K-3	2.2200	
130 ESOL	(2.2200)	.0000
Ref. 139172		
102 Basic 4-8	.0400	
130 ESOL	(.0400)	.0000
Ref. 139173		
101 Basic K-3	1.3000	
130 ESOL	(1.3000)	.0000
		.0000
Melaleuca Elementary School (#1441)		
61. [Ref. 144170/71/72/73/74] Five out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. We noted the following:		
a. Two teachers (Ref. 144170/72) had earned none of the 120 points as of the October 2009 survey and only 60 of the 120 points as of the February 2010 survey.		
b. One teacher (Ref. 144171) had earned only 120 of the 300 points.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Melaleuca Elementary School (#1441) (Continued)		
c. Two teachers had earned none of the 120 (Ref. 144174) or 240 (Ref. 114173) points.		
We made the following audit adjustments:		
Ref. 144170		
102 Basic 4-8	.7500	
130 ESOL	(.7500)	.0000
Ref. 144171		
101 Basic K-3	.0500	
102 Basic 4-8	.1000	
130 ESOL	(.1500)	.0000
Ref. 144172		
101 Basic K-3	3.0400	
130 ESOL	(3.0400)	.0000
Ref. 14473		
101 Basic K-3	4.4000	
130 ESOL	(4.4000)	.0000
Ref. 144174		
102 Basic 4-8	6.9000	
130 ESOL	(6.9000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Clifford O. Taylor/Kirklane Elementary (#1531)		
62. [Ref. 153173] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		.0000
63. [Ref. 153101] One student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
101 Basic K-3	(.5000)	(.5000)
64. [Ref. 153102] One student was reported incorrectly in ESOL. The student was FES and an ELL Committee was not convened to consider the student's continued ESOL placement. We made the following audit adjustment:		
101 Basic K-3	.9200	
130 ESOL	(.9200)	.0000
65. [Ref. 153103] The English language proficiency of one ELL student due to begin a fourth year of ESOL placement during the 2009-10 school year was assessed prematurely in April 2009. The assessment should have been conducted just prior to the start of the student's fourth year of ESOL placement as determined by the student's ESOL anniversary date. We made the following audit adjustment:		
102 Basic 4-8	.4600	
130 ESOL	(.4600)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Clifford O. Taylor/Kirklane Elementary (#1531) (Continued)		
66. [Ref. 153170] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status until February 5, 2010, after the October 2009 survey. We also noted that the teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	.1500	
130 ESOL	(.1500)	.0000
67. [Ref. 153171/72] Two out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teacher's in-service training timelines. One teacher (Ref. 153171) had earned only 120 of the 300 points and one teacher (Ref. 153172) had earned none of the 60 points. We made the following audit adjustments:		
Ref. 153171		
102 Basic 4-8	.3600	
130 ESOL	(.3600)	.0000
Ref. 153172		
101 Basic K-3	3.0200	
130 ESOL	(3.0200)	.0000
		(.5000)
South Tech Academy (#1571)		
68. [Ref. 157101] One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
South Tech Academy (#1571) (Continued)		
69. [Ref. 157102] The English language proficiency of two ELL students due to begin a fourth year of ESOL placement during the 2009-10 school year was assessed prematurely in March and April 2009. The assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement as determined by the students' ESOL anniversary dates. We made the following audit adjustment:		
103 Basic 9-12	.8202	
130 ESOL	(.8202)	.0000
70. [Ref. 157103] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	.4101	
130 ESOL	(.4101)	.0000
71. [Ref. 157104] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.6870)	(.6870)
72. [Ref. 157170/71/75] Three Basic subject area teachers whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 157170		
103 Basic 9-12	.2734	
130 ESOL	(.2734)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
South Tech Academy (#1571) (Continued)		
Ref. 157171		
103 Basic 9-12	.4101	
130 ESOL	(.4101)	.0000
Ref. 157175		
103 Basic 9-12	.4101	
130 ESOL	(.4101)	.0000

73. [Ref. 157173/74] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in Cosmetology but taught courses that required a District certificate in Industrial Arts. 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. 157173		
103 Basic 9-12	1.2303	
300 Career Education 9-12	(1.2303)	.0000
Ref. 157174		
103 Basic 9-12	1.1619	
300 Career Education 9-12	(1.1619)	.0000
		(1.1870)

Royal Palm School (#1801)

74. [Ref. 180101] Two ESE students were not reported in accordance with the students' *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)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Coral Sunset Elementary School (#1811)		
75. [Ref. 181170/73] Two noncertified teachers were hired as long-term substitutes for the 2009-10 school year and taught courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustments.		.0000
76. [Ref. 181101] 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	.3126	
254 ESE Support Level 4	(.3126)	.0000
77. [Ref. 181171] One out-of-field teacher in ESOL had earned none of the 300 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	2.1700	
130 ESOL	(2.1700)	.0000
78. [Ref. 181172] One out-of-field teacher had earned none of the 6 college credit hours (as of the October 2009 survey) and 12 college credit hours (as of the February 2010 survey) towards certification in Elementary Education required by rule and the teacher's education timeline. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Coral Sunset Elementary School (#1811) (Continued)		
101 Basic K-3	3.0500	
102 Basic 4-8	4.6000	
130 ESOL	(7.6500)	.0000
		.0000
Indian Pines Elementary School (#1861)		
79. [Ref. 186101] The *Matrix of Services* form for one ESE student reported in Program No. 255 (ESE Support Level 5) indicated a Level 5 service in Domain D (Health Care) that was not supported by the student's IEP. We noted that the subsequent *Matrix of Services* form indicated this same Domain at Level 1. Consequently, we recalculated the *Matrix of Services* form accordingly and determined that the student was now eligible for Program No. 254 (ESE Support Level 4). We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
80. [Ref. 186170/71/72] Three out-of-field teachers in ESOL had not earned the required number of in-service training points required by rule and the teacher's in-service training timelines. One teacher (Ref. 186170) had earned only 120 of the 240 points, one teacher (Ref. 186171) had earned none of the 60 points, and one teacher (Ref. 186172) had earned none of the 120 points as of the October 2009 survey and only 60 of the 120 points as of the February 2010 survey. We made the following audit adjustments:		
Ref. 186170		
101 Basic K-3	5.4600	
130 ESOL	(5.4600)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Indian Pines Elementary School (#1861) (Continued)		
Ref. 186171		
102 Basic 4-8	3.9700	
130 ESOL	(3.9700)	.0000
Ref. 186172		
101 Basic K-3	5.5000	
130 ESOL	(5.5000)	.0000
		.0000
Liberty Park Elementary School (#1871)		
81. [Ref. 187101] The English language proficiency of one student due to begin a fourth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009. The assessment should have been conducted just prior to the start of the student's fourth year of ESOL placement as indicated by the student's ESOL anniversary date. We made the following audit adjustment:		
101 Basic K-3	.4600	
130 ESOL	(.4600)	.0000
82. [Ref. 187170] One out-of-field teacher in ESOL had earned none of the 240 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	1.2000	
130 ESOL	(1.2000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Sandpiper Shores Elementary School (#1961)		
83. [Ref. 196101] Four ESE students were not reported in accordance with the students' *Matrix of Services* form. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000
84. [Ref. 196102] The *Matrix of Services* form for one ESE student was more than three years old and had expired prior to the reporting survey. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
85. [Ref. 196103] The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We made the following audit adjustment:		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
86. [Ref. 196170] The District was unable to establish the identity of one teacher reported as teacher of record for one course during the 2009-10 school year; consequently, we were unable to determine the qualification of this assigned teacher's status. We made the following audit adjustment:		
101 Basic K-3	.0040	
111 Grades K-3 with ESE Services	.0060	
254 ESE Support Level 4	(.0100)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Park Vista Community High School (#2001)		
87. [Ref. 200101] The English language proficiency of two ELL students due to begin a fourth or sixth year of ESOL placement during the 2009-10 school year was assessed prematurely in March and May 2009. The assessments should have been conducted just prior to the start of the students' fourth or sixth year of ESOL placement, respectively, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:		
103 Basic 9-12	.8336	
130 ESOL	(.8336)	.0000
88. [Ref. 200102] The *Matrix of Services* form for one ESE student in the October 2009 survey was not completed when the student's new IEP was prepared. We also noted the student was not reported in accordance with the student's *Matrix of Services* form in the February 2010 survey. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
89. [Ref. 200103] The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4984)	(.4984)
90. [Ref. 200170] One Basic subject area teacher whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Park Vista Community High School (#2001) (Continued)		
91. [Ref. 200171/72] Two out-of-field teachers whose classes included an ELL student had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 200171) had earned none of the 240 points as of the October 2009 survey and only 60 of the 240 points as of the February 2010 survey and one teacher (Ref. 200172) had earned only 60 of the 240 points. We made the following audit adjustments:		
Ref. 200171		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 200172		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
		(.4984)
William T. Dwyer High School (#2201)		
92. [Ref. 220103] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's previous placement in the Hospital and Homebound Program (exited from the Program in September 2009). 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	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
William T. Dwyer High School (#2201) (Continued)		
93. [Ref. 220104] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point is designated for students with a score of 21 points and a Level 5 rating in four Domains. The student was rated a Level 5 in only one Domain. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
94. [Ref. 220105] The *Matrix of Services* forms for three ESE students were more than three years old and had expired prior to the reporting surveys. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	2.5000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(1.0000)	.0000
95. [Ref. 220106] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000
96. [Ref. 220107] The timecards for seven Career Education 9-12 (OJT) students were not signed by the students' employers. We also noted the following additional exceptions for four of these students: (a) two students worked less hours than they had been reported for, and (b) two students were not employed during one of the reporting surveys. We made the following audit adjustment:		
300 Career Education 9-12	(1.8653)	(1.8653)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
William T. Dwyer High School (#2201) (Continued)		
97. [Ref. 220108] Two students in Career Education 9-12 (OJT) were reported for more work hours than were supported by their timecards. We made the following audit adjustment:		
300 Career Education 9-12	(.2264)	(.2264)
98. [Ref. 220109] Two Career Education 9-12 (OJT) students did not work during the October 2009 survey period. We also noted in the February 2010 survey that one of the students was reported (12.42 hours) for more hours than supported by the student's signed timecard (8 hours). We made the following audit adjustment:		
300 Career Education 9-12	(.4980)	(.4980)
99. [Ref. 220110] The timecards for three Career Education 9-12 (OJT) students indicated that the students were not employed during the October 2009 reporting survey. We also noted that the timecard for one student also in the February 2010 survey was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4863)	(.4863)
100. [Ref. 220111] The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.8996)	(.8996)
101. [Ref. 220170] One Basic subject area teacher whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
William T. Dwyer High School (#2201) (Continued)		
103 Basic 9-12	.2484	
130 ESOL	(.2484)	.0000

102. [Ref. 220171] One out-of-field teacher whose classes included an ELL student had earned none of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

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

103. [Ref. 220172] The District was unable to establish the identity of one teacher reported as teacher of record for one course during the 2009-10 school year; consequently, we were unable to determine the qualification of this assigned teacher's status. We made the following audit adjustment:

103 Basic 9-12	.0128	
254 ESE Support Level 4	(.0088)	
255 ESE Support Level 5	(.0040)	.0000
		(3.9756)

Royal Palm Beach Community High School (#2331)

104. [Ref. 233101] Two students (one was in our Career Education 9-12 [OJT] sample and one was in our Basic with ESE Services sample) had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.1568)	
113 Grades 9-12 with ESE Services	(.5000)	
300 Career Education 9-12	(.3136)	(.9704)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Royal Palm Beach Community High School (#2331) (Continued)		
105. [Ref. 233102] One ELL student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer. We also noted that an ELL Committee was not convened to consider the student's continued ESOL placement. We made the following audit adjustment:		
103 Basic 9-12	.2352	
130 ESOL	(.2352)	.0000
106. [Ref. 233103] 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
107. [Ref. 233104] The timecards for eight Career Education 9-12 (OJT) students indicated that the students were either not employed or did not work during survey week and no documentation was provided indicating the students were otherwise engaged in a jobs-search. We also noted the following for three of these students: (a) two students were reported (21.08 hours) for more hours than supported by their timecards (12.5 hours), and (b) the timecard for one student did not indicate a place of employment nor was it signed by an employer. We made the following audit adjustment:		
300 Career Education 9-12	(1.3788)	(1.3788)
108. [Ref. 233105] The timecards for seven Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.6480)	(.6480)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Royal Palm Beach Community High School (#2331) (Continued)		
109. [Ref. 233106] The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We made the following audit adjustment:		
300 Career Education 9-12	(.1080)	(.1080)
110. [Ref. 233107] One Career Education 9-12 (OJT) student was absent from school during the entire 11-day window of the October 2009 reporting survey and should not have been included with the survey's results. We also noted that the student's timecard was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	(.2352)	
300 Career Education 9-12	(.2648)	(.5000)
111. [Ref. 233170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 233170) was certified in Biology but taught a course that required a District certificate in Any Health Occupation and one teacher (Ref. 233171) was certified in ESE but taught a course that required certification in Reading or the Reading Endorsement. 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. 233170		
103 Basic 9-12	5.2528	
300 Career Education 9-12	(5.2528)	.0000
Ref. 233171		
103 Basic 9-12	.1247	
254 ESE Support Level 4	(.1060)	
255 ESE Support Level 5	(.0187)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Royal Palm Beach Community High School (#2331) (Continued)		
112. [Ref. 233172] One out-of-field teacher had earned only 3 of the 18 college credit hours towards certification in Reading required by rule and the teacher's education timeline. We also noted that this teacher taught classes that included ELL students and had earned only 40 of the 120 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.4320	
130 ESOL	(.4320)	.0000
		(3.6052)
Orchard View Elementary School (#2351)		
113. [Ref. 235101] The *Matrix of Services* form for one ESE student was more than three years old and had expired prior to the reporting surveys. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
114. [Ref. 235102] The files for two ESE students did not contain a *Matrix of Services* form that covered the reporting survey. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
115. [Ref. 235103] 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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Orchard View Elementary School (#2351) (Continued)		
116. [Ref. 235170] One teacher was appropriately approved by the School Board to teach out of field in ESOL; however, the letter used to notify the parents of the teacher's out-of-field status was dated February 5, 2010, after the October 2009 survey. Consequently, the notification was not timely for that reporting survey. We made the following audit adjustment:		
101 Basic K-3	3.4500	
130 ESOL	(3.4500)	.0000
		.0000
Boynton Beach Community High (#2361)		
117. [Ref. 236101] The English language proficiency of three students due to begin a fourth, fifth, or sixth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement as indicated by the students' ESOL anniversary dates. We made the following audit adjustment:		
103 Basic 9-12	1.3338	
130 ESOL	(1.3338)	.0000
118. [Ref. 236170] One Basic subject area teacher whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	1.3542	
130 ESOL	(1.3542)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Boynton Beach Community High (#2361) (Continued)		
119. [Ref. 236171] One out-of-field teacher whose classes included ELL students had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.8406	
130 ESOL	(.8406)	.0000
		.0000
Indian Ridge School (#2411)		
120. [Ref. 241101] 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
121. [Ref. 241170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Technical Education or Industrial Arts. 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	.2502	
255 ESE Support Level 5	(.2502)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
South Grade Elementary School (#2431)		
122. [Ref. 243101] The English language proficiency of one student due to begin a fifth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009. The assessment should have been conducted just prior to the start of the student's fifth year of ESOL placement as indicated by the student's ESOL anniversary date. We made the following audit adjustment:		
101 Basic K-3	.4600	
130 ESOL	(.4600)	.0000
123. [Ref. 243170] One out-of-field teacher in ESOL had earned none of the 300 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	10.6000	
130 ESOL	(10.6000)	.0000
		.0000
Eagles Landing Middle School (#2461)		
124. [Ref. 246101] The English language proficiency of two ELL students due to begin a fourth year of ESOL placement during the 2009-10 school year was assessed prematurely in April and May 2009. The assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement as determined by the students' ESOL anniversary dates. 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)

Palm Beach 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, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Eagles Landing Middle School (#2461) (Continued)		
125. [Ref. 246102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
126. [Ref. 246103] The *Matrix of Services* forms for three ESE students were more than three years old and had expired prior to the reporting surveys and newly prepared *Matrix of Services* forms were not completed until March and April 2010. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	.0000
127. [Ref. 246170/71] Two Basic subject area teachers whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We noted one teacher (Ref. 246171) had subsequently earned 60 points; however, not until after the October 2009 reporting survey. We made the following audit adjustments:		
Ref. 246170		
102 Basic 4-8	.2751	
130 ESOL	(.2751)	.0000
Ref. 246171		
102 Basic 4-8	.8253	
130 ESOL	(.8253)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Heritage Elementary School (#2571)		
128. [Ref. 257174] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		.0000
129. [Ref. 257170/71/72/73] Four out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. One teacher (Ref. 257170) had earned only 60 of the 240 points, one teacher (Ref. 257171) had earned none of the 60 points, one teacher (Ref. 257172) had earned only 60 of 120 points, and one teacher (Ref. 257173) had earned none of the 120 points. We made the following audit adjustments:		
Ref. 257170		
101 Basic K-3	.5200	
130 ESOL	(.5200)	.0000
Ref. 257171		
101 Basic K-3	3.3800	
130 ESOL	(3.3800)	.0000
Ref. 257172		
101 Basic K-3	2.8600	
130 ESOL	(2.8600)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Heritage Elementary School (#2571) (Continued)		
Ref. 257173		
102 Basic 4-8	1.0200	
130 ESOL	(1.0200)	.0000
		.0000
Palm Beach Central High School (#2631)		
130. [Ref. 263173] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the February 2010 survey. Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		
		.0000
131. [Ref. 263101] The English language proficiency of one student due to begin a sixth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009 and October 2009. The assessments should have been conducted just prior to the start of the student's sixth year of ESOL placement as indicated by the student's ESOL anniversary date. We made the following audit adjustment:		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
132. [Ref. 263102] One ELL student in the February 2010 survey was beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the student's English language proficiency had not been assessed since April 2009. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Palm Beach Central High School (#2631) (Continued)		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

133. [Ref. 263103] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's newly prepared IEP was prepared. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.1668	
254 ESE Support Level 4	(.1668)	.0000

134. [Ref. 263104] The timecards for 31 Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(4.3236)	(4.3236)

135. [Ref. 263105] The timecards for eight Career Education 9-12 (OJT) students did not indicate or document that they had valid employment as defined in the curriculum frameworks of the courses they were reported in. We also noted the following exceptions for two of these students: (a) one student's February 2010 timecard indicated that the student had not worked during the reporting survey; and (b) one student was reported (8.32 hours) for more hours than was supported by the student's timecard (7 hours). We made the following audit adjustment:

300 Career Education 9-12	(2.0798)	(2.0798)

136. [Ref. 263106] The timecards for two Career Education 9-12 (OJT) students indicated that the students worked zero hours during the reporting survey. We also noted for one student also in the February 2010 survey that the hours noted on his timecard could not be verified. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Palm Beach Central High School (#2631) (Continued)		
300 Career Education 9-12	(.4158)	(.4158)

137. [Ref. 263107] We noted the following exceptions for one Career Education 9-12 (OJT) student in the October 2009 and February 2010 reporting surveys: (a) the student was reported (12.49 hours) for more hours than supported by his October 2009 timecard (5.25 hours), and (b) the February 2010 timecard documented hours worked (12.49 hours) that conflicted with the student's school attendance documentation. We made the following audit adjustment:

300 Career Education 9-12	(.3946)	(.3946)

138. [Ref. 263108] Because of an isolated data processing error, the course schedule for one Career Education 9-12 (OJT) student was not funded for the full .5000 FTE that was earned. We made the following adjustment:

300 Career Education 9-12	.0747	.0747

139. [Ref. 263109] One Career Education 9-12 (OJT) student was reported (8.32 hours) for more work hours than were supported by the student's timecard (6.5 hours). We made the following audit adjustment:

300 Career Education 9-12	(.0364)	(.0364)

140. [Ref. 263110] The timecard for one Career Education 9-12 (OJT) student indicated that the student was not engaged in "paid" employment during the February 2010 reporting survey contrary to the provisions specified in the *Florida Department of Education Cooperative Education Manual*. We made the following audit adjustment:

300 Career Education 9-12	(.0830)	(.0830)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Palm Beach Central High School (#2631) (Continued)		
141. [Ref. 263170/71/74] Three Basic subject area teachers whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 263170		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
Ref. 263171		
103 Basic 9-12	2.0016	
130 ESOL	(2.0016)	.0000
Ref. 263174		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
142. [Ref. 263172] One out-of-field teacher whose classes included an ELL student had earned only 60 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(7.2585)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Sunrise Park Elementary School (#2691)		
143. [Ref. 269170/71/72] Three out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. One teacher (Ref. 269170) had earned none of the 240 points, one teacher (Ref. 269171) had earned none of the 120 points, and one teacher (Ref. 269172) had earned only 120 of the 300 points. We made the following audit adjustments:		
Ref. 269170		
101 Basic K-3	1.3300	
130 ESOL	(1.3300)	.0000
Ref. 269171		
101 Basic K-3	1.6900	
130 ESOL	(1.6900)	.0000
Ref. 269172		
101 Basic K-3	.7400	
130 ESOL	(.7400)	.0000
		.0000
Crosspointe Elementary School (#2731)		
144. [Ref. 273171/72] Two noncertified teachers were hired as long-term substitutes for the 2009-10 school year and taught courses during the school term covered by the October 2009 (Ref. 273171) or the February 2010 survey (Ref. 273172). Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Crosspointe Elementary School (#2731) (Continued)		
145. [Ref. 273101] The English language proficiency of one student due to begin a sixth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009. The assessment should have been conducted just prior to the start of the student's sixth year of ESOL placement as indicated by the student's ESOL anniversary date. We made the following audit adjustment:		
102 Basic 4-8	.4600	
130 ESOL	(.4600)	.0000
146. [Ref. 273170/73] Two out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. One teacher (Ref. 273170) had earned only 60 of the 120 points and one teacher (Ref. 273173) had earned only 120 of the 240 points. We made the following audit adjustments:		
Ref. 273170		
101 Basic K-3	2.7400	
130 ESOL	(2.7400)	.0000
Ref. 273173		
102 Basic 4-8	3.6500	
130 ESOL	(3.6500)	.0000
147. [Ref. 273174] One teacher was not issued a Florida teaching certificate until March 1, 2010, after both reporting surveys. We determined that the teacher was a school volunteer during those reporting surveys and did not become a School District employee until February 26, 2010. Consequently, the teacher was not qualified at the time of the reporting surveys. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Crosspointe Elementary School (#2731) (Continued)		
102 Basic 4-8	.0500	
130 ESOL	(.0500)	.0000
		.0000
Cholee Lake Elementary School (#2761)		
148. [Ref. 276101] One ELL student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer and an ELL Committee was not convened to consider the student's continued ESOL placement. We made the following audit adjustment:		
101 Basic K-3	.4600	
130 ESOL	(.4600)	.0000
149. [Ref. 276170] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We made the following audit adjustment:		
101 Basic K-3	1.6900	
130 ESOL	(1.6900)	.0000
150. [Ref. 276171] One out-of-field teacher in ESOL had earned only 60 of the 240 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	4.2900	
130 ESOL	(4.2900)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Renaissance Learning Center (#2791)		
151. [Ref. 279170] The District was unable to establish the identity of one teacher reported as teacher of record for one course during the 2009-10 school year; consequently, we were unable to determine the qualification of this assigned teacher's status. We made the following audit adjustment:		
101 Basic K-3	.0016	
102 Basic 4-8	.0020	
254 ESE Support Level 4	(.0004)	
255 ESE Support Level 5	(.0032)	.0000
		.0000
West Boca Raton Community High School (#3251)		
152. [Ref. 325101] The timecards for two Career Education 9-12 (OJT) students were not signed by the students' employers. We also noted that one of the students was reported for more work hours than was supported by the students' timecards. We made the following audit adjustment:		
300 Career Education 9-12	(.5398)	(.5398)
153. [Ref. 325102] Seven Career Education 9-12 (OJT) students were reported (58.17 hours) for more hours than were supported by the students' timecards (14 hours). We made the following audit adjustment:		
300 Career Education 9-12	(.8833)	(.8833)
154. [Ref. 325103] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4992)	(.4992)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
West Boca Raton Community High School (#3251) (Continued)		
155. [Ref. 325104] Two Career Education 9-12 (OJT) students were not employed during the reporting survey and there was no documentation that the students were otherwise engaged in a jobs-search. We made the following audit adjustment:		
300 Career Education 9-12	(.1660)	(.1660)
156. [Ref. 325105] One Career Education 9-12 (OJT) student was absent from school during the 11-day window of the February 2010 reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
103 Basic 9-12	(.3336)	
300 Career Education 9-12	(.0830)	(.4166)
157. [Ref. 325170/71] Two English teachers whose classes included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 325170) had earned only 120 of the 300 points and one teacher (Ref. 325171) had earned none of the 60 points. We made the following audit adjustments:		
Ref. 325170		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 325171		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		(2.5049)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Diamond View Elementary School (#3261)		
158. [Ref. 326101] The English language proficiency of one student due to begin a fourth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009. The assessment should have been conducted just prior to the start of the student's fourth year of ESOL placement as indicated by the student's ESOL anniversary date. We made the following audit adjustment:		
101 Basic K-3	.4600	
130 ESOL	(.4600)	.0000
159. [Ref. 326102] 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:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
160. [Ref. 326170] One out-of-field teacher in ESOL had earned none of the 180 in-service training points required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	1.5800	
130 ESOL	(1.5800)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Grassy Waters Elementary School (#3351)		
161. [Ref. 335170/71] Two out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. One teacher (Ref. 335170) had earned only 120 of the 240 points and one teacher (Ref. 335171) had earned only 60 of the 300 points. We made the following audit adjustments:		
Ref. 335170		
101 Basic K-3	1.4400	
130 ESOL	(1.4400)	.0000
Ref. 335171		
102 Basic 4-8	.2300	
130 ESOL	(.2300)	.0000
		.0000
Seminole Ridge Community High School (#3861)		
162. [Ref. 386170] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the February 2010 survey. Since there are no specific limitations placed on substitute teaching by law or rule and because State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Seminole Ridge Community High School (#3861) (Continued)		
163. [Ref. 386102] The *Matrix of Services* forms (one completed on January 21, 2009, and one completed on January 6, 2010) for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point is designated for students with a score of 17 points and a Level 5 rating in three Domains. The student had scores of 18 points on both *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
164. [Ref. 386103] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's newly prepared IEPs were completed (one on May 13, 2009, and February 11, 2010). We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
165. [Ref. 386105] We noted the following exceptions for eight Career Education 9-12 (OJT) students: (a) the timecards were missing and could not be located for seven students, and (b) one student had been dismissed from OJT prior to the reporting survey. We made the following audit adjustment:		
300 Career Education 9-12	(.7140)	(.7140)
166. [Ref. 386106] Three Career Education 9-12 (OJT) students were not employed during the reporting survey and there was no documentation that the students were otherwise engaged in a jobs-search. We made the following audit adjustment:		
300 Career Education 9-12	(.2479)	(.2479)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Seminole Ridge Community High School (#3861) (Continued)		
167. [Ref. 386107] Three Career Education 9-12 (OJT) students were reported (24.99 hours) for more hours than were supported by the students' timecards (11.5 hours). We made the following audit adjustment:		
300 Career Education 9-12	(.2697)	(.2697)
168. [Ref. 386108] We noted the following exceptions for one Career Education 9-12 (OJT) student: (a) we could not determine the validity of the timecard covering the October 2009 reporting survey as the timecards for October 2009 and November 2009 were with different employers but were signed with the same employer's signature, and (b) the timecard covering the February 2010 reporting survey was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.3898)	(.3898)
169. [Ref. 386171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Art but taught courses which required certification in Business Education. We noted that proper certification was subsequently obtained but not until April 2010, after both reporting surveys had ended. We made the following audit adjustment:		
103 Basic 9-12	15.5978	
300 Career Education 9-12	(15.5978)	.0000
170. [Ref. 386172] One Basic subject area teacher whose classes included an ELL student had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Net Audit Adjustments (Unweighted FTE)
Seminole Ridge Community High School (#3861) (Continued)		
103 Basic 9-12	.0850	
130 ESOL	(.0850)	.0000
		(1.6214)
Net Audit Adjustments		(261.7972)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) documentation for ESE, ESOL, and Career Education 9-12 (OJT) students is properly prepared and maintained in readily accessible files; (2) FTE is only reported for students enrolled in and participating in activities outlined in the specific curriculum frameworks for a particular course; (3) ESE students are reported in accordance with correctly scored and appropriately prepared *Matrix of Services* forms; (4) only ESOL-eligible students and courses are reported in ESOL; (5) students enrolled in Career Education 9-12 (OJT) courses are engaged in eligible employment or appropriate job-search activities; (6) students who are not in membership or attendance during the applicable reporting survey are not reported for State FTE funding; (7) students who have left school prior to date certain of survey week are withdrawn in a timely manner and not included in the surveys' results; (8) parents are appropriately notified of teachers' out-of-field status; (9) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and the teachers' in-service training timelines; and (10) all teachers of record are appropriately identified and determined qualified to teach.

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 2009-10

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Attendance

Section 1003.23, F.S. ..... Attendance Records and Reports

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

Rule 6A-1.04513, F.A.C. ..... Maintaining Auditable FTE Records

FTE General Instructions 2009-10

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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 English Language Learners

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

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

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

Career Education On-the-Job Attendance

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

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 2009-10

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. ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Exceptional Education (Continued)

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. .....General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

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

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

Teacher Certification

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.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. School District of Palm Beach County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Palm Beach County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Palm Beach County.

For the fiscal year ended June 30, 2010, the District operated 221 schools serving prekindergarten through twelfth grade students, reported 171,658.88 unweighted FTE, and received approximately $67.6 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 to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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, 2010. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

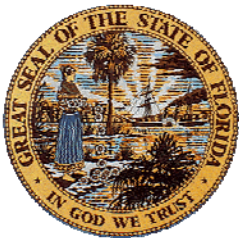
NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
	District-Wide (Ineligible Reporting of Peer Counseling Course)	1
	District-Wide (Ineligible Courses Reported in ESOL)	2
1.	Hidden Oaks Elementary School	3 and 4
2.	Jupiter Community High School	5 through 10
3.	Allamanda Elementary School	11 through 13
4.	West Gate Elementary School	14
5.	Belvedere Elementary School	15
6.	Palmetto Elementary School	16
7.	Meadow Park Elementary School	17
8.	Berkshire Elementary School	18 and 19
9.	Palm Springs Community Middle School	20 and 21
10.	Forest Hill Elementary School	22
11.	Greenacres Elementary School	23
12.	Palm Springs Elementary School	24 through 26
13.	Highland Elementary School	27
14.	North Grade Elementary School	28
15.	Lake Worth Community High School	29 through 34
16.	Barton Elementary School	35 and 36
17.	Lantana Elementary School	37
18.	Lantana Community Middle School	38 and 39
19.	Starlight Cove Elementary School	NA
20.	Rolling Green Elementary School	40
21.	Forest Park Elementary School	41 and 42
22.	Atlantic Community High School	43 through 49
23.	Pine Grove Elementary School	50
24.	Gove Elementary School	51 and 52
25.	John I. Leonard High School	53 through 59
26.	Wynnebrook Elementary School	60
27.	Melaleuca Elementary School	61
28.	Clifford O. Taylor/Kirklane Elementary School	62 through 67
29.	South Tech Academy	68 through 73
30.	Royal Palm School	74
31.	Coral Sunset Elementary School	75 through 78
32.	Indian Pines Elementary School	79 and 80
33.	Liberty Park Elementary School	81 and 82
34.	Sandpiper Shores Elementary School	83 through 86
35.	Park Vista Community High School	87 through 91
36.	William T. Dwyer High School	92 through 103
37.	Royal Palm Beach Community High School	104 through 112
38.	Orchard View Elementary School	113 through 116
39.	Boynton Beach Community High School	117 through 119
40.	Indian Ridge School	120 and 121
41.	South Grade Elementary School	122 and 123
42.	Eagles Landing Middle School	124 through 127

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING (Continued)

School Name/Description (Continued)	Finding Number(s)
43. Heritage Elementary School	128 and 129
44. Palm Beach Central High School	130 through 142
45. Sunrise Park Elementary School	143
46. Crosspointe Elementary School	144 through 147
47. Cholee Lake Elementary School	148 through 150
48. Renaissance Learning Center	151
49. West Boca Raton Community High School	152 through 157
50. Diamond View Elementary School	158 through 160
51. Grassy Waters Elementary School	161
52. Seminole Ridge Community High School	162 through 170



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL
STATE OF FLORIDA

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111 West Madison Street
Tallahassee, Florida 32399-1450

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

INDEPENDENT AUDITOR'S REPORT
PALM BEACH COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 8, 2010, that the Palm Beach County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010. 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 with the District's reported student ridership data as follows: 148 of the 603 students in our 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 their reported ridership classification or eligibility for State transportation funding, the Palm Beach County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in 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 their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[1] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
June 2, 2011

SCHEDULE F

Palm Beach County District School Board
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2010

Description	Number of Vehicles	% of Population	No. of Students Transported	% of Population (Sample)
Population[1]	1,852	100.00%	121,665	100.00%
Sample[2]	-	-	603	0.50%
Sample Students				
With Exceptions[3]	-	-	148	(24.54%)
Net Audit Adjustments	-	-	(92)	(15.26%)
Non-Sample Students				
With Exceptions[3]	-	-	1,924	1.58%
Net Audit Adjustments	-	-	(1,197)	0.98%
Sample and Non-Sample Students				
Net Audit Adjustments	-	-	(1,289)	1.06%

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 121,665 students in the following ridership categories: 4,485 in IDEA (K-12), Weighted; 2,193 in IDEA (K-12), Unweighted; 1,942 in IDEA (PK), Weighted; 16 in IDEA (PK), Unweighted; 10 in Teenage Parents and Infants; 4,317 in Hazardous Walking; and 108,702 in Two Miles or More. The District also reported operating a total of 1,852 vehicles (1,746 buses and 106 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. (See Finding No. 1.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

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 the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Palm Beach County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 101.

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 and October 2009 surveys and the February and June 2010 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 2009 survey and once for the February 2010 survey) will be presented in our Findings as two sample students.	
1. [Ref. 63] We noted the following exceptions involving 1,658 students as follows: (a) the number of days-in-term for 1,651 students in the June 2010 survey was incorrectly reported for terms ranging from 1 day to 25 days and, based on supporting instructional schedules, should have been reported for terms of 3, 5, 6, 7, 8, 9, 11, 14, 15, or 16 days, and (b) 7 students could not be validated as eligible for State transportation funding. We made the following audit adjustment:	
a. June 2010 Survey	
25 Days-in-Term	
Two Miles or More	(8)
21 Days-in-Term	
Two Miles or More	(3)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
a. June 2010 Survey (Continued)		
20 Days-in-Term		
Two Miles or More	(11)	
18 Days-in-Term		
Two Miles or More	(10)	
16 Days-in-Term		
Two Miles or More	(35)	
15 Days-in-Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(1)	
14 Days-in-Term		
IDEA (K-12), Weighted	(2)	
12 Days-in-Term		
IDEA (K-12), Weighted	(73)	
IDEA (K-12), Unweighted	(2)	
IDEA (PK), Weighted	(39)	
Two Miles or More	(1396)	
11 Days-in-Term		
IDEA (K-12), Weighted	(13)	
IDEA (K-12), Unweighted	(6)	
Two Miles or More	(2)	
10 Days-in-Term		
Two Miles or More	(1)	
9 Days-in-Term		
Two Miles or More	(1)	
7 Days-in-Term		
Two Miles or More	(5)	
1 Days-in-Term		
IDEA (K-12), Weighted	(8)	
Two Miles or More	(34)	(1,651)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
a. June 2010 Survey (Continued)		
16 Days-in-Term		
Two Miles or More	5	
15 Days-in-Term		
IDEA (K-12), Weighted	1	
Two Miles or More	57	
14 Days-in-Term		
IDEA (K-12), Weighted	1	
Two Miles or More	8	
11 Days-in-Term		
IDEA (K-12), Weighted	14	
Two Miles or More	274	
9 Days-in-Term		
Two Miles or More	1	
8 Days-in-Term		
IDEA (K-12), Weighted	2	
Two Miles or More	169	
7 Days-in-Term		
IDEA (K-12), Weighted	76	
IDEA (K-12), Unweighted	2	
IDEA (PK), Weighted	45	
Two Miles or More	987	
6 Days-in-Term		
Two Miles or More	4	
5 Days-in-Term		
Two Miles or More	2	
3 Days-in-Term		
IDEA (K-12), Weighted	3	1,651
b. June 2010 Survey		
15 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
b. June 2010 Survey (Continued)		
12 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(5)	
11 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(1)	(7)

2. [Ref. 51] We determined that 186 non-sample PK students were incorrectly reported in the Two Miles or More ridership category. The students were not IDEA and were not enrolled in a Teen Parent Program; consequently, these students were not eligible for State transportation funding. We made the following audit adjustments:

October 2009 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(37)	
February 2010 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(111)	
June 2010 Survey		
16 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(3)	
12 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(7)	
7 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(28)	(186)

3. [Ref. 52/53] We noted that 17 non-sample students (16 [K-12] and 1 [PK]) were reported incorrectly in an IDEA-weighted ridership category. Two students (Ref. 52) were transported using private passenger vehicles and 15 students (Ref. 53) were transported by city bus. Consequently, these students were ineligible to be reported in an IDEA-weighted ridership category. We noted that the students were eligible for reporting in an IDEA-unweighted ridership category. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(12)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	12	
IDEA (PK), Weighted *(Non-Sample Student)*	(1)	
IDEA (PK), Unweighted *(Non-Sample Student)*	1	
February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(4)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	4	0

4. [Ref. 54] We determined that 753 students (43 of whom were in our sample) were reported incorrectly in the IDEA (K-12), Unweighted ridership category. The students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We also noted that the days-in-term for 8 of these students was reported incorrectly in the June 2010 survey. The students were reported for either a term of 12 days or 16 days; however, the District's instructional schedules for Summer school indicated that the students should have been reported for a term of 7 days, 11 days, or 15 days. We made the following audit adjustments:

July 2009 Survey	
13 Days-in-Term	
IDEA (K-12), Unweighted *(Sample Students)*	(32)
IDEA (K-12), Unweighted *(Non-Sample Students)*	(484)
11 Days-in-Term	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(2)
9 Days-in-Term	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(2)
1 Days-in-Term	
IDEA (K-12), Unweighted *(Non-Sample Student)*	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(10)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(214)	
June 2010 Survey		
16 Days-in-Term		
IDEA (K-12), Unweighted *(Non-Sample Student)*	(1)	
12 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	(1)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(6)	(753)
July 2009 Survey		
13 Days-in-Term		
Two Miles or More *(Sample Students)*	32	
Two Miles or More *(Non-Sample Students)*	484	
11 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	2	
9 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	2	
1 Days-in-Term		
Two Miles or More *(Non-Sample Student)*	1	
October 2009 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	10	
Two Miles or More *(Non-Sample Students)*	214	
June 2010 Survey		
15 Days-in-Term		
Two Miles or More *(Non-Sample Student)*	1	
11 Days-in-Term		
Two Miles or More *(Non-Sample Student)*	1	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
June 2010 Survey (Continued)		
7 Days-in-Term		
Two Miles or More *(Sample Student)*	1	
Two Miles or More *(Non-Sample Students)*	5	753

5. [Ref. 55] We noted that 1,070 students (66 of whom were in our sample) were reported incorrectly in the IDEA (K-12), Unweighted ridership category. The students were in the Specific Learning Disabilities Program, Language Impaired Program, or Speech Impaired Program and lived less than two miles from school; however, the students' IEPs did not indicate a need for specialized transportation services. Consequently, the students were not eligible for State transportation funding. We made the following audit adjustments:

October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(16)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(216)	
February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(33)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(733)	
June 2010 Survey		
16 Days-in-Term		
IDEA (K-12), Unweighted *(Non-Sample Students)*	(2)	
12 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(17)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(53)	(1070)

6. [Ref. 56] The IEPs for seven students reported in IDEA-weighted ridership categories were missing and could not be located. Consequently, the students' IDEA-weighted classification was not adequately supported. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
July 2009 Survey		
13 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(2)	
IDEA (PK), Weighted *(Sample Student)*	(1)	
October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(2)	
IDEA (PK), Weighted *(Sample Student)*	(1)	
June 2010 Survey		
7 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	(7)

7. [Ref. 57] The IEPs for 14 students reported in IDEA-weighted ridership categories did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. We noted that 1 of the 14 students reported for a 90-day term should have been reported for a 36-day term. We determined that 10 of these students were eligible for reporting in an IDEA-unweighted ridership category. The remaining 4 students were not eligible for State transportation funding. We made the following audit adjustments:

July 2009 Survey	
13 Days-in-Term	
IDEA (K-12), Weighted *(Sample Students)*	(2)
IDEA (K-12), Unweighted *(Sample Student)*	1
IDEA (PK), Weighted *(Sample Student)*	(1)
IDEA (PK), Unweighted *(Sample Student)*	1
October 2009 Survey	
90 Days-in-Term	
IDEA (K-12), Weighted *(Sample Students)*	(2)
IDEA (K-12), Unweighted *(Sample Students)*	2
IDEA (PK), Weighted *(Sample Student)*	(1)
IDEA (PK), Unweighted *(Sample Student)*	1

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(4)	
IDEA (K-12), Unweighted *(Sample Students)*	3	
IDEA (PK), Weighted *(Sample Student)*	(1)	
36 Days-in-Term		
IDEA (PK), Unweighted *(Sample Student)*	1	
June 2010 Survey		
11 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
7 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
IDEA (PK), Weighted *(Sample Student)*	(1)	
IDEA (PK), Unweighted *(Sample Student)*	1	(4)

8. [Ref. 58] Five students were not enrolled in school during the reporting survey; consequently, the students were not eligible for State transportation funding. We made the following audit adjustments:

July 2009 Survey		
13 Days-in-Term		
Two Miles or More *(Sample Students)*	(2)	
June 2010 Survey		
12 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	
7 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
Two Miles or More *(Sample Student)*	(1)	(5)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
9. [Ref. 59/60] We noted the following exceptions involving ten students reported in the Hazardous Walking ridership category: (a) three students lived more than two miles from school and should have been reported in Two Miles or More (Ref. 59), and (b) seven students did not have to cross a designated hazardous route; consequently, they should not have been reported in Hazardous Walking (Ref. 60). We made the following audit adjustments:		
a. October 2009 Survey		
90 Days-in-Term		
Hazardous Walking *(Sample Students)*	(2)	
Two Miles or More *(Sample Students)*	2	
February 2010 Survey		
90 Days-in-Term		
Hazardous Walking *(Sample Student)*	(1)	
Two Miles or More *(Sample Student)*	1	0
b. October 2009 Survey		
90 Days-in-Term		
Hazardous Walking *(Sample Students)*	(5)	
February 2010 Survey		
90 Days-in-Term		
Hazardous Walking *(Sample Students)*	(2)	(7)
10. [Ref. 61] Two students were reported incorrectly in the Two Miles or More ridership category. The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustment:		
October 2009 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	
June 2010 Survey		
12 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Net Audit Adjustments
11. [Ref. 62] The supporting bus driver's report indicated that one student was not transported during the 11-day window of the reporting survey. Consequently, the student was not eligible for State transportation funding. We made the following audit adjustment:		
February 2010 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	(1)
Net Audit Adjustments		(1289)
Summary		
Sample Students w/Exceptions	148	--
Sample Students - Net Audit Adjustments	--	(92)
Non-Sample Students w/Exceptions	1,924	--
Non-Sample Students - Net Audit Adjustments	--	(1,197)
Net Audit Adjustments		(1,289)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Palm Beach County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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 as evidenced by the supporting bus drivers' reports; (2) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA-weighted ridership categories; (3) only eligible ESE students whose IEPs appropriately authorize transportation services are reported in IDEA-weighted or IDEA-unweighted ridership categories; (4) transported students are reported in the correct ridership category for the correct number of days-in-term and have appropriate documentation on file to support that reporting; (5) the distance from home to school is verified prior to students being reported in Two Miles or More; (6) students are reported in ridership categories that are appropriate for their grade levels; (7) students transported in passenger cars or city buses are only reported in eligible ridership categories; and (8) students who are reported in the Hazardous Walking ridership category have to cross a designated hazard and are not otherwise eligible for another ridership category.

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.

Palm Beach County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Palm Beach County

For the fiscal year ended June 30, 2010, the District received approximately $25.4 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2009	254	2,595
October 2009	671	58,566
February 2010	735	57,363
June 2010	192	3,141
Total	1,852	121,665

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

Palm Beach County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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, 2010. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

SUPERINTENDENT'S OFFICE
3340 FOREST HILL BOULEVARD, C-316
WEST PALM BEACH, FL 33406-5869

(561) 434-8200 FAX: (561) 434-8571

WILLIAM F. MALONE
SUPERINTENDENT

FRANK A. BARBIERI, JR., ESQ.
CHAIRMAN

DEBRA L. ROBINSON, M.D.
VICE CHAIRMAN

MARCIA ANDREWS
MONROE BENAIM, M.D.
KAREN M. BRILL
JENNIFER PRIOR BROWN, ESQ.
CHUCK SHAW

May 24, 2011

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

Attention: Nancy M. Reeder, Section 241

Dear Mr. Martin,

We have reviewed the preliminary and tentative report of the examination of full-time equivalent (FTE) students and student transportation, as reported by the School District of Palm Beach County, under the Florida Education Finance Program for the fiscal year ended June 30, 2010.

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

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

Ineligible Reporting of Peer Counseling Course (ref. 148): The district has removed the ineligible course and amended FY2011 FTE records accordingly. For FY2012, the district has created a local course code for student aides. This course will not be reported in the state reporting system and the students will not be funded from the FEFP for the time spent in the course. This information has been disseminated to school administrators for the upcoming school year.

Ineligible Courses Reported in ESOL (ref. 149): Students are funded for program 130 in eligible courses based on a table within the District's Student Information System. The FY2010 reporting errors were attributed to manual input errors. For the current school FY2011 year, these errors are no longer possible as the FDOE has created an additional edit process. FDOE will reject records for students reported under program 130 in an ineligible course. As a result, this should not be an audit issue in the future.

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School Center Errors: One of the recurring findings across high schools involved the reporting of students participating in On the Job Training (OJT). The district will develop specific guidelines to be followed by each high school when reporting OJT funding. The high school principals will receive direction regarding the compliance requirements for this program. The District will monitor compliance with the guidelines following each FTE reporting Survey. Each school reporting students for OJT funding will maintain the necessary documentation to support the funding.

Teacher Certification: Of the 765 teachers in the sample, 97 did not meet state requirements governing certification. The majority of the identified teachers did not complete required ESOL coursework or in-service training within the established timelines. Only a few exceptions were noted in the areas of School Board approval of out-of-field (OOF) teacher assignments, parent notification regarding teachers' OOF status and teachers not properly certified. A detailed Correction Action Plan focusing on the above certification findings is attached. The School District will continue to implement strategies devoted to improving the communication and monitoring of ESOL requirements for newly hired as well as existing instructional employees. A comparison of audit results in FY 2004, FY 2007 and FY 2010 reflects a steady decline in the number of teacher certification findings. With the appropriate due diligence, this trend is expected to continue in upcoming FTE audits.

Student Transportation: The District concurs with all findings. As a corrective action, students reported for transportation in Survey 1 (July) and Survey 4 (June), the days in term [ref. 63] will be calculated from the course in which the student is enrolled. Since summer programs vary in length from school to school, and sometimes within the school, it is necessary to link the length of course with the student for transportation purposes. The Length in Term for each student will be updated in the FDOE reporting file prior to submission to the FDOE for Surveys 1 & 4.

Regarding students reported in incorrect categories (Ref. 51-62), the District has developed an electronic system for ensuring all students, reported as weighted and unweighted living less than 2 miles from school, have documentation in the Individual Education Plan (IEP) to substantiate the categories. Each request for transportation will be accompanied by the transportation portion of the student's IEP.

As always, we appreciate your review of our management procedures in FTE reporting and compliance. If you have any questions please contact Michael Burke, Chief Financial Officer, at phone (561) 434-8584 or email burkem@palmbeach.k12.fl.us.

Sincerely,

William F. Malone
Superintendent

WFM/MJB/ac
Attachments

FY 10 FEFP Audit - Corrective Action Plan – Multicultural Education

Description of Finding	Solution	Corrective Action Steps	Department/Person Responsible	Due Date	Implementation Status
Premature reevaluations (33)	On-going training of School-based ESOL staff	• Mini-audits of yearly packets • Retrain personnel with proper procedures/timeline for completion • Targeted assistance at largest schools	*Multicultural* Sue Hobson/District ESOL Coordinators *Individual Schools* School Based ESOL Coordinator/Contact	Ongoing	In process
FES students placed in program without ELL committee (5)	On-going training of School-based ESOL staff	• Retrain district/school-based personnel • Identify students via data checks and review entry packets for committee meetings	*Multicultural* Sue Hobson/District ESOL Coordinators *Individual Schools* School Based ESOL Coordinator/Contact	Ongoing	In process
Student file missing (1)	Follow up with receiving school after sending	• Retrain district/school based personnel	*Individual Schools* School Based ESOL Coordinator/Contact	Ongoing	In process
Students received funding beyond the maximum six year period (2)	On-going training of school-based ESOL staff	• Train using EDW report that identifies students with six or more years	*Multicultural* Sue Hobson/District *Individual Schools* School Based ESOL Coordinator/Contact	Ongoing	In process

1

FY 2010 FEFP FTE AUDIT
TEACHER CERTIFICATION CORRECTIVE ACTION PLAN

Description of Findings	Solutions	Action Steps	Dept/Persons Responsible	Due Date	Implementation Status
Teachers did not complete required ESOL coursework or in-service training.	Improve communication to newly hired teachers re: ESOL requirements.	Disseminate flyer that explains ESOL requirements for all ESOL categories (1, 2 3 & 4). • Teacher Fest • New Teacher packets • Cert/HQ Alert • Certification website	*Certification* Cherrie Hires Cert Analysts	08/15/11 and ongoing	In progress.
	Improve communication to all Category 1, 2, 3 & 4 personnel re: ESOL requirements.	Disseminate ESOL information/requirements. • Distribute at monthly ESOL Coordinators meetings. • Post on Multicultural Department website. • Facilitate presentations at the Annual Language & Cultural Conference. • List ESOL courses on the online Course Registration link.	*Multicultural* Carole Wilkinson	Ongoing	In progress.
	Inform Category 1, 2, 3 & 4 personnel of available ESOL course offerings.	Assist teachers in locating ESOL course options. • College classes • In-service points • Online offerings via CaseNex	*Multicultural* Carole Wilkinson	Ongoing	License with CaseNex to continue for FY12.
	Improve monitoring of ESOL Category 1, 2, 3 & 4 personnel who are out-of-compliance.	Use the OOC Certification tab and related PeopleSoft queries to track the progress of Category 1 personnel in meeting ESOL compliance requirements. • Track by 5 course option • Track by subject area test and 2 course option • Track by start date • Track dates of OOC notices Utilize PeopleSoft Self Service to access ESOL records. Research feasibility of adding ESOL Category 2, 3 & 4 to the IT system that is currently tracking Category 1 personnel.	*Certification* Cherrie Hires *Customer Relations* Carol Hartman *Multicultural* Carole Wilkinson *IT* Gene Monico	06/30/12	In progress.

Page 1 of 2

FY 2010 FEFP FTE AUDIT
TEACHER CERITIFCATION CORRECTIVE ACTION PLAN

Description of Findings	Solutions	Action Steps	Dept/Persons Responsible	Due Date	Implementation Status
	Improve communication to teachers who used the ESOL K-12 Subject Area Exam (SAE) to become ESOL certified.	Notify identified teachers via email reminder and the Cert/HQ Alert regarding the two-course ESOL requirement to maintain the ESOL K-12 subject area certification.	*Certification* Cert Analysts	06/30/12	In progress.
No parental notification.	Improve process for notifying parents re: teachers' OOF status.	Revise timeline for sending parent notification letters in accordance with statutory language.	*Certification* Cherrie Hires Melinda Wong	06/30/12	In developmental stage.
Teachers not Board approved.	Improve process for submitting OOF/OOC teachers to the Board for approval.	Explore all options available in reporting OOF/OOC teachers to the Board. • Review Personnel Agenda dates that correspond with Survey 2 and 3 reporting timelines. • Review agenda item layouts and decide on a more user friendly format.	*Certification* Cherrie Hires Melinda Wong	06/30/12	In developmental stage.
Teachers not properly certified.	Improve authority over hiring/assigning teachers to teach out-of-field.	Utilize the new Online Job Action Form to ensure requests from schools to move teachers into OOF assignments are carefully reviewed prior to granting approval. Require principals to submit waivers to the Chief of Human Resources when hiring new teachers out-of-field.	*Certification* Cert Analysts Cherrie Hires Melinda Wong	06/30/12	In progress.
	Improve monitoring of teachers with FDOE PPS issues.	Terminate teachers who have worked without a valid certificate since the first day of employment and have not complied with EPC requirements.	*Certification* Cherrie Hires Alexis Pashkow	07/01/12	In progress.

Page 2 of 2

Submitted 5/24/11