

**POLK COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010



BOARD MEMBERS AND SUPERINTENDENT

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

	<u>District No.</u>
<i>Frank J. O'Reilly, Chair to 11-16-09</i>	1
<i>Lori Cunningham</i>	2
<i>Hazel Sellers</i>	3
<i>Dick Mullenax</i>	4
<i>Kay Fields, Chair from 11-17-09</i>	5
<i>Margaret A. Lofton</i>	6
<i>Tim Harris, Vice Chair</i>	7

Dr. Gail F. McKinzie, Superintendent

The examination team leader was Bernice Rivas 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.

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

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FCAT	Florida Comprehensive Assessment Test
FES	Fluent English Speaker
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IPT	Idea Oral Language Proficiency Test
IRW	IDEA: Reading and Writing
OJT	On-the-Job Training
PK	Prekindergarten

Polk County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

Summary of Attestation Examination

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

- Of the students in our ESOL sample, 193 of the 955 students and 27 of the 168 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in 119 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 5.7369 but have a potential impact on the District's weighted FTE of a negative 37.5287. Noncompliance related to student transportation resulted in 6 findings and a net audit adjustment of a positive 43 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 Polk County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$136,252 (negative 37.5287 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 Polk County

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

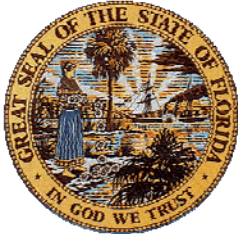
The governing body of the District is the District School Board, which is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 149 schools and 2 District-wide educational programs serving prekindergarten through twelfth grade students, reported 93,179.80 unweighted FTE for those students, and received approximately \$306.2 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). 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 \$20.3 million in State transportation funding.



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

INDEPENDENT AUDITOR'S REPORT POLK COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated January 10, 2011, that the Polk 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: 193 of the 955 students in our ESOL sample¹ and 27 of the 168 students in our Career Education 9-12 (OJT) sample² had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

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

¹For ESOL, see SCHEDULE D, Finding Nos. 4, 6, 7, 8, 9, 10, 12, 13, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 31, 32, 33, 35, 36, 37, 38, 39, 41, 42, 43, 44, 45, 47, 50, 53, 54, 55, 56, 57, 59, 61, 63, 64, 65, 67, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 81, 82, 83, 84, 85, 86, 87, 88, 89, 91, 93, 94, 95, 96, 97, 99, 101, 102, 103, 104, 107, 108, 109, 110, 111, 112, 113, 114, and 115.

²For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 46, 52, 62, 66, 92, 106, 116, and 117.

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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies³ 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
July 7, 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

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

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Population (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Population (Sample)</u>
1. Basic						
Population ³	142	100.00%	27,806	100.00%	68,230.3200	100.00%
Sample Size ⁴	36	25.35%	435	1.56%	378.2035	0.55%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	153.3399	-
2. Basic with ESE Services						
Population ³	148	100.00%	5,949	100.00%	14,566.4500	100.00%
Sample Size ⁴	38	25.68%	265	4.45%	232.6752	1.60%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	2.4317	-
3. ESOL						
Population ³	132	100.00%	4,726	100.00%	6,944.4500	100.00%
Sample Size ⁴	36	27.27%	955	20.21%	810.8577	11.68%
Students w/Exceptions	-	-	(193)	(20.21%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(153.2550)	-
4. ESE Support Levels 4 and 5						
Population ³	64	100.00%	413	100.00%	528.9000	100.00%
Sample Size ⁴	23	35.94%	212	51.33%	186.7450	35.31%
Students w/Exceptions	-	-	(13)	(6.13%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(4.7000)	-
5. Career Education 9-12						
Population ³	26	100.00%	273	100.00%	2,909.6800	100.00%
Sample Size ⁴	8	30.77%	168	61.54%	32.3949	1.11%
Students w/Exceptions	-	-	(27)	(16.07%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(3.5535)	-

All Programs						
Population ³	151	100.00%	39,167	100.00%	93,179.8000	100.00%
Sample Size ⁴	40	26.49%	2,035	5.20%	1,640.8763	1.76%
Students w/Exceptions	-	-	(233)	(11.45%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(5.7369)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Population (Sample)</u>
<u>Teachers</u>				
Population ³	151	100.00%	1,599	100.00%
Sample Size ⁴	40	26.49%	491	30.71%
Teachers w/Exceptions	-	-	(7)	(1.43%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represent 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 and District-wide educational programs 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

Polk 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

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	70.2830	1.074	75.4839
102 Basic 4-8	55.9908	1.000	55.9908
103 Basic 9-12	27.0661	1.033	27.9593
111 Grades K-3 with ESE Services	1.0300	1.074	1.1062
112 Grades 4-8 with ESE Services	1.4017	1.000	1.4017
113 Grades 9-12 with ESE Services	.0000	1.033	.0000
130 ESOL	(153.2550)	1.124	(172.2586)
254 ESE Support Level 4	.5000	3.520	1.7600
255 ESE Support Level 5	(5.2000)	4.854	(25.2408)
300 Career Education 9-12	<u>(3.5535)</u>	1.050	<u>(3.7312)</u>
Total	<u>(5.7369)</u>		<u>(37.5287)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Polk 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

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0092</u>	<u>#0181</u>	
101 Basic K-3	.....	.....	.5000	.5000
102 Basic 4-8	.7335	.....	.....	.7335
103 Basic 9-12	3.7807	.....	.....	3.7807
111 Grades K-3 with ESE Services	.0300	.....	.....	.0300
112 Grades 4-8 with ESE Services	.0217	.5000	.....	.5217
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(4.7493)	.....	(.5000)	(5.2493)
254 ESE Support Level 4	.....	(.5000)	.....	(.5000)
255 ESE Support Level 5	.....	.0000	(.4400)	(.4400)
300 Career Education 9-12	<u>.1834</u>	<u>.....</u>	<u>.....</u>	<u>.1834</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.4400)</u>	<u>(.4400)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0201</u>	<u>#0321</u>	<u>#0331</u>	<u>#0341</u>	
101	.5000	1.0000	.....	8.8000	2.0000	12.3000
102	.7335	2.0000	7.6251	4.5000	3.5000	18.3586
103	3.7807	.....	.....	.....	.....	3.7807
111	.0300	.....	.....	.....	.....	.0300
112	.5217	.....	.....	.....	.8800	1.4017
113	.0000	.....	.....	.....	.....	.0000
130	(5.2493)	(3.0000)	(7.6251)	(13.3000)	(5.5000)	(34.6744)
254	(.5000)	.....	.....	.....	.....	(.5000)
255	(.4400)	.....	.....	.....	(.8800)	(1.3200)
300	<u>.1834</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.1834</u>
Total	<u>(.4400)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4400)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0361</u>	<u>#0441</u>	<u>#0481</u>	<u>#0601</u>	
101	12.3000	6.5000	2.0000	.....	1.5000	22.3000
102	18.3586	5.5000	1.0000	.....	3.0000	27.8586
103	3.7807	.....	.....	3.4245	.....	7.2052
111	.0300	.....	.....	.....	1.0000	1.0300
112	1.4017	.....	.....	.....	.....	1.4017
113	.0000	.....	.....	.....	.....	.0000
130	(34.6744)	(12.0000)	(3.0000)	(2.9845)	(5.0000)	(57.6589)
254	(.5000)	.....	.....	.....	(1.0000)	(1.5000)
255	(1.3200)	.....	.....	(1.0000)	.....	(2.3200)
300	<u>.1834</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.1834</u>
Total	<u>(.4400)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5600)</u>	<u>(.5000)</u>	<u>(1.5000)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0631</u>	<u>#0681</u>	<u>#0802</u>	<u>#0811</u>	
101	22.3000	2.5000	1.0000	5.5000	.....	31.3000
102	27.8586	1.0000	2.5000	1.0000	.....	32.3586
103	7.2052	.....	.....	.....	(.0797)	7.1255
111	1.0300	.....	.....	.....	.....	1.0300
112	1.4017	.....	.....	.....	.....	1.4017
113	.0000	.....	.....	.....	.....	.0000
130	(57.6589)	(3.5000)	(3.5000)	(6.5000)	(.4203)	(71.5792)
254	(1.5000)	.....	.....	.....	.....	(1.5000)
255	(2.3200)	.....	.....	.....	.....	(2.3200)
300	<u>.1834</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1992)</u>	<u>(.0158)</u>
Total	<u>(1.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6992)</u>	<u>(2.1992)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0861</u>	<u>#0901</u>	<u>#0937</u>	<u>#0961</u>	
101	31.3000	5.1800	.....	.....	2.0000	38.4800
102	32.3586	.5000	.....	.....	.....	32.8586
103	7.1255	.....	1.7774	4.0850	.....	12.9879
111	1.0300	.....	.....	.....	.....	1.0300
112	1.4017	.....	.....	.....	.....	1.4017
113	.0000	.....	(.5000)	.....	.....	(.5000)
130	(71.5792)	(4.8000)	(1.7774)	(4.0850)	(2.0000)	(84.2416)
254	(1.5000)	.....	.5000	.....	.....	(1.0000)
255	(2.3200)	(.8800)	.....	.....	.....	(3.2000)
300	(.0158)	.....	(.3930)	.....	.....	(.4088)
Total	<u>(2.1992)</u>	<u>.0000</u>	<u>(.3930)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.5922)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1131</u>	<u>#1151</u>	<u>#1181</u>	<u>#1241</u>	
101	38.4800	.....	5.0000	.....	4.8330	48.3130
102	32.8586	.....	2.0000	.....	2.0000	36.8586
103	12.9879	2.6320	.....	.7104	.....	16.3303
111	1.0300	.....	.....	.....	.....	1.0300
112	1.4017	.....	.....	.....	.....	1.4017
113	(.5000)	.....	.....	.....	.....	(.5000)
130	(84.2416)	(2.6320)	(7.0000)	(.7104)	(6.8330)	(101.4170)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(3.2000)	.....	.....	.....	.....	(3.2000)
300	(.4088)	(.4328)	.....	(1.7080)	.....	(2.5496)
Total	<u>(2.5922)</u>	<u>(.4328)</u>	<u>.0000</u>	<u>(1.7080)</u>	<u>.0000</u>	<u>(4.7330)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1251</u>	<u>#1291</u>	<u>#1362</u>	<u>#1611</u>	
101	48.3130	.....	6.0000	4.0000	3.5000	61.8130
102	36.8586	3.0000	.....	2.0000	3.0000	44.8586
103	16.3303	.....	.....	.....	.....	16.3303
111	1.0300	.....	.....	.....	.....	1.0300
112	1.4017	.....	.....	.....	.....	1.4017
113	(.5000)	.....	.....	.....	.....	(.5000)
130	(101.4170)	(3.0000)	(6.0000)	(6.0000)	(6.5000)	(122.9170)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(3.2000)	.....	.....	.....	.....	(3.2000)
300	<u>(2.5496)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.5496)</u>
Total	<u>(4.7330)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.7330)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1662</u>	<u>#1702</u>	<u>#1762</u>	<u>#1781</u>	
101	61.8130	.....	3.0000	.....	2.5000	67.3130
102	44.8586	1.7734	2.5000	.....	.....	49.1320
103	16.3303	.....	.....	1.1760	.....	17.5063
111	1.0300	.....	.....	.....	.....	1.0300
112	1.4017	.....	.....	.....	.....	1.4017
113	(.5000)	.....	.....	.....	.....	(.5000)
130	(122.9170)	(1.7734)	(5.5000)	(1.1760)	(2.5000)	(133.8664)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(3.2000)	.....	.....	.....	.....	(3.2000)
300	<u>(2.5496)</u>	<u>.....</u>	<u>.....</u>	<u>(.1660)</u>	<u>.....</u>	<u>(2.7156)</u>
Total	<u>(4.7330)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1660)</u>	<u>.0000</u>	<u>(4.8990)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1791</u>	<u>#1821</u>	<u>#1831</u>	<u>#1931</u>	
101	67.3130	.....	.....	1.5000	.....	68.8130
102	49.1320	.....	1.5000	1.3916	.....	52.0236
103	17.5063	2.8514	.....	.....	3.4178	23.7755
111	1.0300	.....	.....	.....	.....	1.0300
112	1.4017	.....	.....	.....	.....	1.4017
113	(.5000)	.....	.....	.....	.5000	.0000
130	(133.8664)	(2.8514)	(1.5000)	(2.8916)	(3.4178)	(144.5272)
254	(1.0000)	.....	.....	.....	(.5000)	(1.5000)
255	(3.2000)	.....	.....	.....	.....	(3.2000)
300	<u>(2.7156)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.4170)</u>	<u>(3.1326)</u>
Total	<u>(4.8990)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4170)</u>	<u>(5.3160)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Total</u>
		<u>#1941</u>	<u>#1981</u>	<u>#1991</u>	<u>#8143</u>	
101	68.8130	1.4700	.....	.....	.....	70.2830
102	52.0236	2.0000	1.9672	.....	.....	55.9908
103	23.7755	.....	.....	3.2906	.....	27.0661
111	1.0300	.....	.....	.....	.....	1.0300
112	1.4017	.....	.....	.....	.....	1.4017
113	.0000	.....	.....	.....	.....	.0000
130	(144.5272)	(3.4700)	(1.9672)	(3.2906)	.....	(153.2550)
254	(1.5000)	.....	.....	.....	2.0000	.5000
255	(3.2000)	.....	.....	.....	(2.0000)	(5.2000)
300	<u>(3.1326)</u>	<u>.....</u>	<u>.....</u>	<u>(.4209)</u>	<u>.....</u>	<u>(3.5535)</u>
Total	<u>(5.3160)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4209)</u>	<u>.0000</u>	<u>(5.7369)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND 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 material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Polk County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 54.

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

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 ESOL Courses

1. [Ref. 149] Our examination procedures include 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 15 of the District’s schools reported 29 courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

102 Basic 4-8	.7335	
103 Basic 9-12	3.7807	
111 Grades K-3 with ESE Services	.0300	
112 Grades 4-8 with ESE Services	.0217	
130 ESOL	(4.7493)	
300 Career Education 9-12	<u>.1834</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**District-Wide** (Continued)**ESOL Placements Not Adequately Supported**

2. [Ref. --] Several (K-12) students who were reported in the ESOL Program had scored English proficient on their respective CELLA tests (both for their Composite scores and their Reading scores). We noted in reviewing the *District Plan for Services to English Language Learners* (Form ESOL 100, as was approved by the Department of Education) that a second measure was to be assessed for students ready to exit the ESOL Program (as evidenced by the English proficient status based on the CELLA test results). The second measure was primarily an aural and oral assessment (IPT) for grades K-12 or a reading and writing assessment (IRW) for grades 3-12. An ELL Committee would then be convened on behalf of the student to determine whether to exit the student or continue the student in the ESOL Program. The ELL Committee was not to convene unless all appropriate information had been gathered. We also noted that there was no mention of using the FCAT Reading portion as a formal part of the ELL Committee assessment, although this has generally been considered a part of this process in State Board of Education Rule 6A-6.0903(2)(a)4 and 5, Florida Administrative Code.

Our review of our ESOL sample students disclosed that, in many cases, the second measure assessments were not completed or were not completed in a timely manner nor was there documentation to support that ELL Committees had been convened to ultimately determine the students' justifications for continued ESOL placement. We also noted that those students who were grade-level appropriate to take the FCAT were often found to be at or above Level 3 on their Reading portion and coupled with the English proficient determination on their CELLA tests had met the minimum requirement for exit from the ESOL Program.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

District-Wide (Continued)

ESOL Placements Not Adequately Supported (Continued)

Consequently, we determined that the students were not adequately documented for continued ESOL placement. (See Finding Nos. 7, 10, 12, 16, 19, 23, 24, 32, 37, 41, 47, 57, 59, 64, 67, 70, 72, 74, 82, 89, 93, 94, 96, 103, 108, 112, and 114.) Since adjustments were made in the above-cited Findings, we made no audit adjustment here.

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.0000

Doris A. Sanders Learning Center (#0092)

3. [Ref. 9201] Three students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	<u>.0000</u>
		<u>.0000</u>

Medulla Elementary School (#0181)

4. [Ref. 18101] The ELL Student Plan for one student in the October 2009 survey was not reviewed and updated until October 20, 2009, after that reporting survey. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Medulla Elementary School (#0181) (Continued)

5. [Ref. 18102] The course schedule for one student was reported incorrectly. The student was reported in Program No. 255 (ESE Support Level 5) for instruction in both the Hospital and Homebound Program (.0600 FTE) and on-campus instruction (.4400 FTE); however, the student was only provided instruction in the Hospital and Homebound Program. Accordingly, we made the following audit adjustment:

255 ESE Support Level 5	(.4400)	(.4400)
		(.4400)

North Lakeland Elementary School (#0201)

6. [Ref. 20101] We noted the following exceptions for two ELL students: (a) one student was FES and an ELL Committee was not convened to consider the student’s continued ESOL placement, and (b) one student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
130 ESOL	(2.0000)	.0000

7. [Ref. 20102] The file for one ELL student in the October 2009 survey did not contain adequate documentation to support the student’s continued ESOL placement. (See Finding No. 2.) We also noted in the February 2010 survey that the student was then (as of January 21, 2010) beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Shelley S. Boone Middle School (#0321)

8. [Ref. 32101] The files for four ELL students did not contain documentation justifying the students' continued ESOL placements for a sixth year. We also noted that the file for one of the four ELL students did not contain evidence of the student's parents being notified of the student's ESOL placement. We made the following audit adjustment:

102 Basic 4-8	1.7675	
130 ESOL	<u>(1.7675)</u>	.0000

9. [Ref. 32102] Two students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	1.3172	
130 ESOL	<u>(1.3172)</u>	.0000

10. [Ref. 32103/04/05] We noted the following exceptions involving three ELL students: (a) the files for two students (Ref. 32103/04) did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.), and (b) the file for one student (Ref. 32105) did not contain documentation to justify the student's continued ESOL placement beyond the initial three-year base period. We noted that the result on the CELLA test indicated "NT" or "not tested" and the student's reading and writing skills were not assessed. We made the following audit adjustments:

<u>Ref. 32103</u>		
102 Basic 4-8	.7304	
130 ESOL	<u>(.7304)</u>	.0000

<u>Ref. 32104</u>		
102 Basic 4-8	.8287	
130 ESOL	<u>(.8287)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
Shelley S. Boone Middle School (#0321) (Continued)		
<u>Ref. 32105</u>		
102 Basic 4-8	.8287	
130 ESOL	(.8287)	.0000
11. [Ref. 32171/72] <u>The parents of ELL students taught by two out-of-field teachers in the February 2010 survey were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref 32171</u>		
102 Basic 4-8	1.1088	
130 ESOL	(1.1088)	.0000
<u>Ref. 32172</u>		
102 Basic 4-8	1.0438	
130 ESOL	(1.0438)	.0000
		<u>.0000</u>
Alta Vista Elementary School (#0331)		
12. [Ref. 33101] <u>The files for eight ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:</u>		
101 Basic K-3	4.0000	
102 Basic 4-8	4.0000	
130 ESOL	(8.0000)	.0000
13. [Ref. 33102] <u>The file for one ELL student did not contain documentation justifying the student's continued ESOL placement beyond the initial three-year base period. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Alta Vista Elementary School (#0331)</u> (Continued)		
14. [Ref. 33171] <u>One teacher 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:</u>		
101 Basic K-3	4.8000	
130 ESOL	(4.8000)	.0000
		.0000
<u>Sandhill Elementary School (#0341)</u>		
15. [Ref. 34101] <u>The course schedule for one ESE student in both on-campus instruction and the Hospital and Homebound Program was incorrectly reported in Program No. 255 (ESE Support Level 5) for all instruction. The student should have been reported in Program No. 112 (Grades 4-8 with ESE Services) for the on-campus portion of the student's schedule. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.8800	
255 ESE Support Level 5	(.8800)	.0000
16. [Ref. 34102/05] <u>The files for five ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:</u>		
<u>Ref. 34102</u>		
101 Basic K-3	2.0000	
102 Basic 4-8	1.5000	
130 ESOL	(3.5000)	.0000
<u>Ref. 34105</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Sandhill Elementary School (#0341) (Continued)

17. [Ref. 34103] The English language proficiency of one student was prematurely assessed prior to the student’s continued ESOL placement for a fourth year. Assessment was conducted in April 2009; however, the student was due for reevaluation in November 2009. We made the following audit adjustment:

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

18. [Ref. 34104] An ELL Committee was convened for one ELL student who had returned (October 2009) after an extended absence from the District (exited May 2008); however, the ELL Committee did not consider at least two of the five ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

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

Eastside Elementary School (#0361)

19. [Ref. 36101] The files for seven ELL students did not contain adequate documentation to support the students’ continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3	6.0000	
102 Basic 4-8	1.0000	
130 ESOL	(7.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Eastside Elementary School (#0361) (Continued)

20. [Ref. 36102] An ELL Committee was convened for four ELL students who had returned after an extended absence after being exited from the ESOL Program in a prior school year; however, the ELL Committee did not consider at least two of the five ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We also noted the ELL Student Plans were not reviewed and updated until October 22, 2009, and, thus, did not cover the October 2009 survey. We made the following audit adjustment:

102 Basic 4-8	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000

21. [Ref. 36103] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

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

22. [Ref. 36104] An ELL student who had returned (August 2009) after an extended absence from the District (December 2007) was not reassessed to determine if the student's continued ESOL placement was appropriate. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Ridgeview Global Studies Academy (#0441)

23. [Ref. 44101] The files for two ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We also noted that the ELL Student Plan was not reviewed and updated until February 10, 2010, for one additional student, which was after the October 2009 reporting survey. We made the following audit adjustment:

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

24. [Ref. 44103] The second measure assessment for one ELL student was not completed in a timely manner. The student was not administered the IRW until November 12, 2009, after the October 2009 reporting survey. (See Finding No. 2.) Consequently, the student's ESOL placement was not adequately supported. We made the following audit adjustment:

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

25. [Ref. 44104] 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	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Winter Haven Senior High School (#0481)

26. [Ref. 48101] The files for two ELL students did not contain documentation justifying the students' continued ESOL placements for a fourth or fifth year. We made the following audit adjustment:

103 Basic 9-12	1.2838	
130 ESOL	(1.2838)	.0000

27. [Ref. 48102] Two ELL students in the February 2010 survey were not assessed on a timely basis for continuation in ESOL. The students' assessments were due in February 2010 as established by the students' anniversary dates but were not conducted until March 2010, after that survey and after the students' fourth year of ESOL placement. We made the following audit adjustment:

103 Basic 9-12	.9170	
130 ESOL	(.9170)	.0000

28. [Ref. 48103] The ELL Student Plan for one student was not completed until February 9, 2010, after the October 2009 survey had ended. We made the following audit adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

29. [Ref. 48104] The course schedule for one student, reported for both Hospital and Homebound instruction (provided in an adjoining district) and on-campus instruction in the October 2009 and February 2010 surveys, was incorrectly reported. The student was scheduled and received two days of on-campus instruction (660 instructional minutes or .2200 FTE in each survey); however, the student was reported for 1,500 instructional minutes or .5000 FTE in each survey. (Finding Continues on Next Page)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Winter Haven Senior High School (#0481) (Continued)

We also noted the Matrix of Services form incorrectly included 13 Special Consideration points for which the student was not eligible; consequently, the student should not have been reported in Program No. 255 (ESE Support Level 5) and should have been reported in Program No. 103 (Basic 9-12) for that on-campus instruction. We made the following audit adjustment:

103 Basic 9-12	.4400	
255 ESE Support Level 5	<u>(1.0000)</u>	(.5600)

30. [Ref. 48171] The parents of ELL students taught by one out-of-field teacher in the October 2009 survey were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.4501	
130 ESOL	<u>(.4501)</u>	.0000
		<u>(.5600)</u>

Fred G. Garner Elementary School (#0601)

31. [Ref. 60101] The ELL Student Plan for one student was not completed until February 9, 2010, after the October 2009 survey. We made the following audit adjustment:

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

32. [Ref. 60102] The files for three ELL students did not contain adequate documentation to support the students’ continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Fred G. Garner Elementary School (#0601)</u> (Continued)			
101 Basic K-3	1.0000		
102 Basic 4-8	2.0000		
130 ESOL	<u>(3.0000)</u>		.0000
33. [Ref. 60103] <u>The English language proficiency of one student was not assessed prior to the student's continued ESOL placement for a fifth year. We made the following audit adjustment:</u>			
102 Basic 4-8	1.0000		
130 ESOL	<u>(1.0000)</u>		.0000
34. [Ref. 60104] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>			
111 Grades K-3 with ESE Services	1.0000		
254 ESE Support Level 4	<u>(1.0000)</u>		.0000
35. [Ref. 60105] <u>One student had withdrawn from school prior to the February 2010 survey and should not have been included with the survey's results. We made the following audit adjustment:</u>			
130 ESOL	<u>(.5000)</u>		<u>(.5000)</u>
			<u>(.5000)</u>
<u>John Snively Elementary School/Choice (#0631)</u>			
36. [Ref. 63101] <u>Three students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider the students' continued ESOL placements. We made the following audit adjustment:</u>			
101 Basic K-3	2.0000		
130 ESOL	<u>(2.0000)</u>		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

John Snively Elementary School/Choice (#0631) (Continued)

37. [Ref. 63102] An ELL Committee was convened for two students in the February 2010 survey who were reclassified into the ESOL Program as of February 4, 2010; however, the files for these students did not contain adequate documentation to support that reclassification. We also noted for one of these students in the October 2009 survey that the student’s ESOL placement was not adequately supported prior to his exit date of December 4, 2009. (See Finding No. 2.) We made the following audit adjustment:

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

Wahneta Elementary School (#0681)

38. [Ref. 68101] The ELL Student Plans for three students were not prepared until October 28, 2009, and, thus, did not cover the October 2009 survey. We made the following audit adjustment:

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

39. [Ref. 68102] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lewis Anna Woodbury Elementary School (#0802)

40. [Ref. 80271] One teacher was hired as a long-term substitute for the 2009-10 school year and taught courses to ELL students during the school term covered by the February 2010 survey; however, the teacher 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 the parents of the ELL students concerned were not notified of the teacher’s out-of-field status. Since there are no specific limitations placed on substitute teaching by law or rule and since 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

41. [Ref. 80201] The files for six ELL students did not contain adequate documentation to support the students’ continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3	5.0000	
130 ESOL	(5.0000)	.0000

42. [Ref. 80202] The English language proficiency of one student was not assessed prior to the student’s continued ESOL placement for a fourth year. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Lewis Anna Woodbury Elementary School (#0802)</u> (Continued)		
43. [Ref. 80203] <u>One student was reported incorrectly in ESOL. The student had been exited from ESOL prior to the reporting survey and should have been reported in Basic education. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
44. [Ref. 80204] <u>The ELL Student Plan for one student was not prepared until May 4, 2010, after the February 2010 reporting survey. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000
<u>Auburndale Senior High School (#0811)</u>		
45. [Ref. 81101] <u>One ELL student withdrew from school before the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
103 Basic 9-12	(.0797)	
130 ESOL	(.4203)	(.5000)
46. [Ref. 81103] <u>The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1992)	(.1992)
		(.6992)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Walter Caldwell Elementary School (#0861)

47. [Ref. 86101/02] The files for five ELL students (Ref. 86101/02) did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We noted for two of the students (Ref. 86102) that the IRWs had subsequently been completed; however, not until after the October 2009 reporting survey. We made the following audit adjustments:

<u>Ref. 86101</u>		
101 Basic K-3	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000
<u>Ref. 86102</u>		
101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.0000)</u>	.0000

48. [Ref. 86103] The course schedule for one ESE student in both on-campus instruction and the Hospital and Homebound Program was incorrectly reported in Program No. 255 (ESE Support Level 5) for the student's on-campus instruction. The student should have been reported in Program No. 101 (Basic K-3) for such instruction. We made the following audit adjustment:

101 Basic K-3	.8800	
255 ESE Support Level 5	<u>(.8800)</u>	.0000

49. [Ref. 86172] One teacher 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	.8000	
130 ESOL	<u>(.8000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Bartow Senior High School (#0901)

50. [Ref. 90101] We noted the following exceptions for two ELL students: (a) one student was reported beyond the maximum six-year period allowed for State funding of ESOL, and (b) the file for one ELL student did not contain documentation to justify the student’s continued ESOL placement for a fifth year. We made the following audit adjustment:

103 Basic 9-12	.9304	
130 ESOL	(.9304)	.0000

51. [Ref. 90102] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000

52. [Ref. 90103] We noted the following exceptions for two Career Education 9-12 (OJT) students: (a) the timecard for one student did not support any time worked for the February 2010 survey period, and (b) the timecard for one student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.3930)	(.3930)
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53. [Ref. 90105] An ELL student who had returned (August 2009) after an extended absence from the District (student withdrew on May 24, 2006) was not reassessed to determine if the student’s continued ESOL placement was appropriate. We made the following audit adjustment:

103 Basic 9-12	.8470	
130 ESOL	(.8470)	.0000
		(.3930)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Ridge Community High School (#0937)

54. [Ref. 93701] Three FES students in ESOL were not timely assessed for their reading and writing competencies to support the students' continued ESOL placements for a fourth, fifth, or sixth year. The students were assessed February 17, 2010 (two students), or February 25, 2010 (one student), after the February 2010 survey. We made the following audit adjustment:

103 Basic 9-12	1.4170	
130 ESOL	(1.4170)	.0000

55. [Ref. 93702] The ELL Student Plan for one student was not reviewed and updated until February 16, 2010, after the February 2010 survey. We made the following audit adjustment:

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

56. [Ref. 93703] An ELL student who had returned (November 2009) after an extended absence from the District (student originally placed in September 2005) was not reassessed to determine if the student's continued ESOL placement was appropriate. We also noted that the student did not answer "Yes" to any of the questions on the Home Language Survey. We made the following audit adjustment:

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

57. [Ref. 93704] The files for two ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:

103 Basic 9-12	1.4174	
130 ESOL	(1.4174)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Ridge Community High School (#0937) (Continued)

58. [Ref. 93771] The parents of ELL students taught by one out-of-field teacher in the October 2009 survey were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
		.0000

Floral Avenue Elementary School (#0961)

59. [Ref. 96101] The files for two ELL students did not contain adequate documentation to support the students’ continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
		.0000

Mulberry Senior High School (#1131)

60. [Ref. 113171] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school terms covered by the February 2010 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since 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.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Mulberry Senior High School (#1131) (Continued)

61. [Ref. 113101] We noted the following exceptions involving five ELL students: (a) one student was reported in the ESOL Program in error; (b) one student was beyond the maximum period allowed for State funding of ESOL; (c) two ELL students who had returned (November 2009) after an extended absence from the District (January 2007 and August 2007, respectively) were not reassessed to determine if the students' continued ESOL placements were appropriate; and (d) the parents of one student were not notified of their child's ESOL placement until March 25, 2010, after the February 2010 reporting survey. We made the following audit adjustment:

103 Basic 9-12	2.2402	
130 ESOL	<u>(2.2402)</u>	.0000

62. [Ref. 113102] 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	<u>(.4328)</u>	(.4328)
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63. [Ref. 113103] The file for one ELL student did not contain documentation justifying the student's continued placement in the ESOL Program beyond the initial three-year base period. We made the following audit adjustment:

103 Basic 9-12	.3918	
130 ESOL	<u>(.3918)</u>	.0000
		<u>(.4328)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Kingsford Elementary School (#1151)

64. [Ref. 115101/02] We noted the following exceptions involving eight ELL students: (a) the files for seven students (Ref. 115101/02) did not contain adequate documentation to support the students' continued ESOL placements (see Finding No. 2), and (b) the file for one student (Ref. 115102) did not contain documentation to justify the student's continued placement beyond the initial three-year base period. We made the following audit adjustments:

<u>Ref. 115101</u>		
101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
<u>Ref. 115102</u>		
101 Basic K-3	3.5000	
102 Basic 4-8	2.0000	
130 ESOL	<u>(5.5000)</u>	.0000
		<u>.0000</u>

Kathleen Senior High School (#1181)

65. [Ref. 118102] The English language proficiency of one student was not assessed prior to the student's continued ESOL placement for a fifth year. We made the following audit adjustment:

103 Basic 9-12	.7104	
130 ESOL	<u>(.7104)</u>	.0000

66. [Ref. 118103] The timecards for six Career Education 9-12 (OJT) students were missing and could not be located. We also noted the following exceptions involving two of these students in other reporting surveys: (a) one student was reported for more hours than were supported by the student's timecard, and (b) the timecard for one student was not signed by the student's employer. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Kathleen Senior High School (#1181)</u> (Continued)		
300 Career Education 9-12	(1.7080)	(1.7080)
		(1.7080)
<u>Jesse Keen Elementary School (#1241)</u>		
67. [Ref. 124101] <u>The files for five ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:</u>		
101 Basic K-3	3.0000	
102 Basic 4-8	2.0000	
130 ESOL	(5.0000)	.0000
68. [Ref. 124171] <u>One teacher 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:</u>		
101 Basic K-3	1.8330	
130 ESOL	(1.8330)	.0000
		.0000
<u>Winston Elementary School (#1251)</u>		
69. [Ref. 125101] <u>The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. Assessments were conducted in April 2009; however, the students were due for reevaluation in November 2009. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
Winston Elementary School (#1251) (Continued)		
70. [Ref. 125102/03] <u>The files for three ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustments:</u>		
<u>Ref. 125102</u>		
102 Basic 4-8	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
<u>Ref. 125103</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>
Frostproof Elementary School (#1291)		
71. [Ref. 129101] <u>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:</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
72. [Ref. 129102] <u>The files for five ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:</u>		
101 Basic K-3	4.5000	
130 ESOL	<u>(4.5000)</u>	.0000
73. [Ref. 129103] <u>The English language proficiency of one student was not assessed prior to the student's continued ESOL placement for a fourth year. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Frostproof Elementary School (#1291)</u> (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000
<u>Horizons Elementary School (#1362)</u>		
74. [Ref. 136201] <u>The files for two ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:</u>		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
75. [Ref. 136202] <u>The file for one ELL student did not contain documentation justifying the student's continued ESOL placement beyond the initial three-year base period. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
76. [Ref. 136203] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
77. [Ref. 136204] <u>One student was reported incorrectly in ESOL. The student was FES and had been not recommended for ESOL in the notification to the parents dated September 15, 2009. We also noted the student's file did not contain the ELL Student Plan for the 2009-10 school year. Consequently, the student's ESOL placement was not adequately supported. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
<u>Horizons Elementary School (#1362)</u> (Continued)	
101 Basic K-3	1.0000
130 ESOL	<u>(1.0000)</u> .0000
78. [Ref. 136205] <u>An ELL student who had returned (August 2009) after an extended absence from the District (student left in January 2008) was not reassessed to determine if the student’s continued ESOL placement was appropriate. We made the following audit adjustment:</u>	
101 Basic K-3	1.0000
130 ESOL	<u>(1.0000)</u> .0000
79. [Ref. 136206] <u>The ELL Student Plan for one student was not updated or reviewed for the 2009-10 school year. We made the following audit adjustment:</u>	
102 Basic 4-8	.5000
130 ESOL	<u>(.5000)</u> <u>.0000</u> <u>.0000</u>
<u>Laurel Elementary School (#1611)</u>	
80. [Ref. 161171] <u>One certified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses to ELL students during the school terms covered by the October 2009 survey; however, the teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. Since there are no specific limitations placed on substitute teaching by law or rule and since 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.</u>	
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Laurel Elementary School (#1611) (Continued)

81. [Ref. 161101] We noted the following exceptions for six ELL students: (a) the ELL Student Plans for three students were not reviewed and updated for the 2009-10 school year, and (b) the ELL Student Plans for three students were not updated until November 2009 (after the October 2009 survey) and we noted that one of these students reported in both the October 2009 and February 2010 surveys was not entered into the ESOL Program until October 26, 2009, the student’s parents were not notified of their child’s ESOL placement until that time, and the ELL Student Plan was not completed until February 9, 2010. We made the following audit adjustment:

101 Basic K-3	3.5000	
102 Basic 4-8	.5000	
130 ESOL	<u>(4.0000)</u>	.0000

82. [Ref. 161102] The files for three ELL students did not contain adequate documentation to support the students’ continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:

102 Basic 4-8	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
		<u>.0000</u>

Lake Alfred-Addair Middle School (#1662)

83. [Ref. 166202] The parents of one ELL student were not notified of their child’s ESOL placement until February 19, 2010, after the February 2010 reporting survey. We made the following audit adjustment:

102 Basic 4-8	.3867	
130 ESOL	<u>(.3867)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lake Alfred-Addair Middle School (#1662) (Continued)

84. [Ref. 166203] The files for two ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth and fifth year, respectively. We made the following audit adjustment:

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

85. [Ref. 166204] One student was reported incorrectly in ESOL. The student was FES and had been not recommended for ESOL placement in the notification to the parents, dated September 15, 2009. We also noted that the student's reading and writing skills were not assessed until December 2, 2009, after the October 2009 survey. We made the following audit adjustment:

102 Basic 4-8	.3867	
130 ESOL	(.3867)	.0000
		.0000

Palmetto Elementary School (#1702)

86. [Ref. 170201] The ELL Student Plans for four students were not reviewed and updated until after the October 2009 reporting survey. We made the following audit adjustment:

101 Basic K-3	1.5000	
102 Basic 4-8	.5000	
130 ESOL	(2.0000)	.0000

87. [Ref. 170202] One ELL student who had returned (August 2009) after an extended absence from the District (student left in May 2007) was not reassessed to determine if the student's continued ESOL placement was appropriate. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Palmetto Elementary School (#1702)</u> (Continued)			
102 Basic 4-8	1.0000		
130 ESOL	(1.0000)		.0000
88. [Ref. 170203] <u>One ELL student who was reported in the October 2009 survey was not placed into the ESOL program nor were the parents notified of their child's placement until October 20, 2009, after the reporting survey. We made the following audit adjustment:</u>			
101 Basic K-3	.5000		
130 ESOL	(.5000)		.0000
89. [Ref. 170204] <u>The files for two students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:</u>			
101 Basic K-3	1.0000		
102 Basic 4-8	1.0000		
130 ESOL	(2.0000)		.0000
			<u>.0000</u>
<u>Lake Gibson Senior High School (#1762)</u>			
90. [Ref. 176271] <u>One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses to ELL students 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 since 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.</u>			
			.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
Lake Gibson Senior High School (#1762) (Continued)		
91. [Ref. 176201] <u>One student was reported beyond the maximum six-year period for State funding of ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	.3920	
130 ESOL	(.3920)	.0000
92. [Ref. 176202] <u>The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1660)	(.1660)
93. [Ref. 176203] <u>The file for one ELL student did not contain adequate documentation to support the student's continued ESOL placement. (See Finding No. 2.) We made the following audit adjustment:</u>		
103 Basic 9-12	.7840	
130 ESOL	(.7840)	.0000
		(.1660)
Dundee Elementary School (#1781)		
94. [Ref. 178101] <u>The files for two ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:</u>		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
95. [Ref. 178102] <u>The ELL Student Plan for one student was not completed until February 9, 2010, after the October 2009 reporting survey. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Dundee Elementary School (#1781)</u> (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000
<u>Haines City Senior High School (#1791)</u>		
96. [Ref. 179101] <u>The files for three ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:</u>		
103 Basic 9-12	1.9174	
130 ESOL	(1.9174)	.0000
97. [Ref. 179102] <u>The files for two ELL students did not contain documentation justifying the students' continued ESOL placements for a fourth and fifth year, respectively. We made the following audit adjustment:</u>		
103 Basic 9-12	.9340	
130 ESOL	(.9340)	.0000
		.0000
<u>James W. Sikes Elementary School (#1821)</u>		
98. [Ref. 182171] <u>One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses to ELL students 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 since 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.</u>		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

James W. Sikes Elementary School (#1821) (Continued)

99. [Ref. 182101] We noted the following exceptions involving two ELL students: (a) one student was beyond the maximum six-year period allowed for State funding of ESOL, and (b) the file for one student did not contain documentation to justify the student’s ESOL placement for a sixth year and was lacking a parental notification of the student’s ESOL placement. We made the following audit adjustment:

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

Lake Marion Creek Elementary School (#1831)

100. [Ref. 183171] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses to ELL students 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 since 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

101. [Ref. 183101] One student was reported incorrectly in ESOL. The student was FES and had been not recommended for ESOL in the notification to the parents dated January 12, 2010. Consequently, the student’s ESOL placement was not adequately supported. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lake Marion Creek Elementary School (#1831) (Continued)

102. [Ref. 183102] The ELL Student Plan for one student was not reviewed and updated until February 9, 2010, after the October 2009 survey. We made the following audit adjustment:

102 Basic 4-8	.3916	
130 ESOL	<u>(.3916)</u>	.0000

103. [Ref. 183103] The files for two students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
130 ESOL	<u>(2.0000)</u>	<u>.0000</u>
		<u>.0000</u>

George W. Jenkins Senior High School (#1931)

104. [Ref. 193101] We noted the following exceptions involving six ELL students: (a) the files for three students did not contain documentation to justify the students' ESOL placements for a fourth or fifth year; (b) two students were beyond the maximum six-year period allowed for State funding of ESOL; and (c) the ELL Student Plan for one student was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	3.0842	
130 ESOL	<u>(3.0842)</u>	.0000

105. [Ref. 193102] The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

George W. Jenkins Senior High School (#1931) (Continued)

106. [Ref. 193103] We noted the following exceptions for four Career Education 9-12 (OJT) students: (a) the timecards for three students were missing and could not be located, and (b) the timecard for one student was not signed by the student’s employer. We made the following audit adjustment:

300 Career Education 9-12	(.4170)	(.4170)
---------------------------	---------	---------

107. [Ref. 193105] The file for one ELL student did not contain documentation justifying the student’s continued ESOL placement beyond the initial three-year base period. We made the following audit adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
		(.4170)

Loughman Oaks Elementary School (#1941)

108. [Ref. 194101] The files for two ELL students did not contain adequate documentation to support the students’ continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:

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

109. [Ref. 194102] An ELL student who had returned (September 2009) after an extended absence from the District (student left in May 2007) was not reassessed to determine if the student’s continued ESOL placement was appropriate. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)**

Loughman Oaks Elementary School (#1941) (Continued)

110. [Ref. 194103] The parents of one ELL student in the October 2009 survey were not notified of the student’s ESOL placement until October 21, 2009, after the reporting survey. We made the following audit adjustment:

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

111. [Ref. 194104] The ELL Student Plans for two students in the October 2009 survey were not reviewed and updated until January 6, 2010, and February 10, 2010, respectively, both after the October 2009 reporting survey. We made the following audit adjustment:

101 Basic K-3	.4700	
102 Basic 4-8	.5000	
130 ESOL	(.9700)	.0000
		<u>.0000</u>

Dundee Ridge Middle School (#1981)

112. [Ref. 198101] The files for two ELL students did not contain adequate documentation to support the students’ continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:

102 Basic 4-8	1.9672	
130 ESOL	(1.9672)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Lake Region High School (#1991)</u>		
113. [Ref. 199101] <u>The files for four students in ESOL did not contain documentation justifying the students' continued ESOL placements for a fourth year (three students) or fifth year (one student). We made the following audit adjustment:</u>		
103 Basic 9-12	2.1203	
130 ESOL	<u>(2.1203)</u>	.0000
114. [Ref. 199102] <u>The files for two ELL students did not contain adequate documentation to support the students' continued ESOL placements. (See Finding No. 2.) We made the following audit adjustment:</u>		
103 Basic 9-12	.8401	
130 ESOL	<u>(.8401)</u>	.0000
115. [Ref. 199103] <u>Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	.3302	
130 ESOL	<u>(.3302)</u>	.0000
116. [Ref. 199104] <u>The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.3828)</u>	(.3828)
117. [Ref. 199105] <u>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:</u>		
300 Career Education 9-12	<u>(.0381)</u>	<u>(.0381)</u>
		<u>(.4209)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Our Children’s Academy (#8143)</u>		
118. [Ref. 814301] <u>One ESE student was not reported in accordance with the student’s <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
119. [Ref. 814302] <u>The <i>Matrix of Services</i> forms for two ESE students incorrectly included one Special Considerations point for which the students were not eligible. The point was designated for students with a <i>Matrix of Services</i> score of 17 total points and a Level 5 rating in three Domains. These students had a <i>Matrix of Services</i> score of 21 points and a Level 5 rating in three Domains. We made the following audit adjustment:</u>		
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	<u>(1.5000)</u>	<u>.0000</u>
		<u>.0000</u>
Net Audit Adjustments		<u>(5.7369)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported in ESOL; (2) ELL students are properly assessed prior to reporting them for continued ESOL placement; (3) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL; (4) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported with that survey’s results; (5) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to student’s entry into that year based on their individual anniversary dates; (6) the parents of ELL students should be notified of the students’ placements into the ESOL Program; (7) *ELL Student Plans* are maintained in readily accessible files and reviewed and updated annually for each school year; (8) students are not reported in ESOL beyond the maximum six-year period allowed for State funding of ESOL; (9) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (10) ESE Support Level 5 reporting for students in the Hospital and Homebound Program is based on the homebound instructors’ contact logs and time authorized on the students’ IEPs and that on-campus instruction is reported in the appropriate Program for the situation; (11) ESE students are reported in accordance with their *Matrix of Services* forms; (12) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; and (13) parents are appropriately notified of teachers’ out-of-field status.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)

Reporting (Continued)

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)

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
- 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.

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

NOTE A - SUMMARY

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

1. School District of Polk County

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

For the fiscal year ended June 30, 2010, the District operated 149 schools and 2 District-wide educational programs serving prekindergarten through twelfth grade students, reported 93,179.80 unweighted FTE, and received approximately \$306.2 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.

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

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

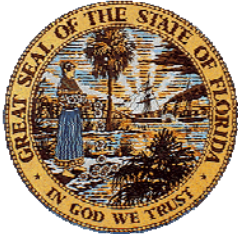
NOTE B - SAMPLING

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:

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

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
District-Wide: Ineligible ESOL Courses	1
District-Wide: ESOL Placements Not Adequately Supported	2
1. Doris A. Sanders Learning Center	3
2. Medulla Elementary School	4 and 5
3. North Lakeland Elementary School	6 and 7
4. Shelley S. Boone Middle School	8 through 11
5. Alta Vista Elementary School	12 through 14
6. Sandhill Elementary School	15 through 18
7. Eastside Elementary School	19 through 22
8. Ridgeview Global Studies Academy	23 through 25
9. Winter Haven Senior High School	26 through 30
10. Fred G. Garner Elementary School	31 through 35
11. John Snively Elementary School/Choice	36 and 37
12. Karen M. Siegel Academy	NA
13. Wahneta Elementary School	38 and 39
14. Lewis Anna Woodbury Elementary School	40 through 44
15. Auburndale Senior High School	45 and 46
16. Walter Caldwell Elementary School	47 through 49
17. Bartow Senior High School	50 through 53
18. Ridge Community High School	54 through 58
19. Floral Avenue Elementary School	59
20. Polk Life and Learning Center	NA
21. Mulberry Senior High School	60 through 63
22. Kingsford Elementary School	64
23. Kathleen Senior High School	65 and 66
24. Jesse Keen Elementary School	67 and 68
25. Winston Elementary School	69 and 70
26. Frostproof Elementary School	71 through 73
27. Horizons Elementary School	74 through 79
28. Laurel Elementary School	80 through 82
29. Lake Alfred-Addair Middle School	83 through 85
30. Palmetto Elementary School	86 through 89
31. Lake Gibson Senior High School	90 through 93
32. Dundee Elementary School	94 and 95
33. Haines City Senior High School	96 and 97
34. James W. Sikes Elementary School	98 and 99
35. Lake Marion Creek Elementary School	100 through 103
36. George W. Jenkins Senior High	104 through 107
37. Loughman Oaks Elementary School	108 through 111
38. Dundee Ridge Middle School	112
39. Lake Region High School	113 through 117
40. Our Children's Academy	118 and 119



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

INDEPENDENT AUDITOR'S REPORT POLK COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated January 10, 2011, that the Polk County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 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

In our opinion, the Polk 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 The noncompliance mentioned above, while indicative of certain control deficiencies¹ is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

Pursuant to Section 11.45(4)(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
July 7, 2011

SCHEDULE F

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

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Population</u>	<u>No. of Students Transported</u>	<u>% of Population (Sample)</u>
Population ¹	1,349	100.00%	94,623	100.00%
Sample ²	-	-	396	0.42%
<u>Sample Students</u>				
With Exceptions ³	-	-	10	(2.53%)
Net Audit Adjustments	-	-	(9)	(2.27%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	78	0.08%
Net Audit Adjustments	-	-	52	0.05%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	43	0.05%

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: 94,623 students in the following ridership categories: 3,334 in IDEA (K-12), Weighted; 88 in IDEA (K-12), Unweighted; 686 in IDEA (PK), Weighted; 1 in IDEA (PK), Unweighted; 382 in Teenage Parents and Infants; 1 in Hazardous Walking; 90,087 in Two Miles or More; 9 in Center to Center (IDEA), Weighted; and 35 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 1,349 buses. (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

Polk 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. The Polk County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 70.

**Students
 Transported
 Net Audit
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 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. 55] The number of days-in-term for five students reported in the Center to Center (IDEA), Unweighted ridership category and two students in Center to Center (IDEA), Weighted was reported incorrectly in the February 2010 survey. Five students were reported for 18, 36, 54, or 72 days-in-term instead of 90 days-in-term and two students were reported for 36 days-in-term instead of 72 days-in-term. We made the following audit adjustment:

February 2010 Survey

90 Days-in-Term

Center to Center (IDEA), Weighted	2
Center to Center (IDEA), Unweighted	3

72 Days-in-Term

Center to Center (IDEA), Weighted	(1)
Center to Center (IDEA), Unweighted	2

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>February 2010 Survey</u> (Continued)		
<u>54 Days-in-Term</u>		
Center to Center (IDEA), Weighted	(1)	
Center to Center (IDEA), Unweighted	(1)	
<u>36 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(3)	
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(1)	0
2. [Ref. 51] <u>Seven sample students reported in the Two Miles or More ridership category actually lived less than two miles from their assigned school; consequently, they were not eligible for State transportation funding. We made the following audit adjustments:</u>		
<u>July 2009 Survey</u>		
<u>10 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(1)	
<u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(1)	
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(4)	
<u>June 2010 Survey</u>		
<u>10 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(1)	(7)
3. [Ref. 52] <u>The IEP for one student reported in the IDEA (K-12), Weighted ridership category did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. However, we noted that the student lived more than two miles from his assigned school and was eligible to be reported in the Two Miles or More ridership category. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	0
4. <u>[Ref. 53] We noted the following exceptions involving 25 PK students in the October 2009 and February 2010 surveys:</u>		
a. <u>Thirteen students were reported incorrectly in the IDEA (K-12), Weighted ridership category and should have been reported in IDEA (PK), Weighted. We also noted that one of the students was reported for the incorrect number of days-in-term (reported for 90 days instead of the actual 18 days).</u>		
b. <u>Twelve students were reported incorrectly in the Two Miles or More ridership category. We noted that seven students should have been reported in IDEA (PK), Unweighted, four students should have been reported in IDEA (PK), Weighted, and one student, who was in a voluntary PK program, was not eligible for State transportation funding.</u>		
<u>We made the following audit adjustments:</u>		
a. <u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(5)	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	5	
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(8)	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	7	
<u>18 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Non-Sample Student</i>)	<u>1</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
b. <u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	1	
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	4	
Two Miles or More (<i>Non-Sample Students</i>)	(5)	
 <u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	3	
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	3	
Two Miles or More (<i>Non-Sample Students</i>)	(7)	(1)
 5. [Ref. 54] <u>The reported ridership of two students was not adequately supported. The bus driver’s report indicated they were not transported during the 11-day survey window. We made the following audit adjustment:</u>		
 <u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
Teen Parent (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	(1)	(2)
 6. [Ref. 56] <u>Fifty-three ESE students were reported incorrectly in the October 2009 survey. We determined these students were not reported for State transportation funding (Category N) [Non-Eligible K-12 Students Living Less Than Two Miles]; however, the students were identified as IDEA students. Consequently, they were eligible to be reported as follows: 52 students should have been reported in the IDEA (K-12), Unweighted ridership category and 1 student should have been reported in the IDEA (K-12), Weighted ridership category. We made the following audit adjustment:</u>		
 <u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Student</i>)	1	
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	52	53
Net Audit Adjustments		<u>43</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>		<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>Summary</u>			
Sample Students w/Exceptions	<u>10</u>	--	
Sample Students - Net Audit Adjustments	--		(9)
Non-Sample Students w/Exceptions	<u>78</u>	--	
Non-Sample Students - Net Audit Adjustments	--		<u>52</u>
Net Audit Adjustments			<u>43</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Polk 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) transported students are reported in the correct ridership categories for the correct number of days-in-term; (2) only those students who are enrolled in school and ride a bus during the survey period are reported with the survey’s results; (3) distance from home to school for students classified in the Two Miles or More ridership category is verified prior to being reported; (4) PK students are properly classified prior to their reporting and are eligible for that ridership category; and (5) only ESE students, who are properly classified and documented as disabled, are reported in IDEA ridership categories pursuant to the authorization of their IEPs.

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 2009-10

The accompanying notes are an integral part of this schedule.

Polk 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 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 Polk County

For the fiscal year ended June 30, 2010, the District received approximately \$20.3 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2009	86	703
October 2009	580	47,007
February 2010	579	46,093
June 2010	<u>104</u>	<u>820</u>
Total	<u>1,349</u>	<u>94,623</u>

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

Polk 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



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831 (863) 534-0500 1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

June 30, 2011

Board Members

BOARD CHAIR
KAY FIELDS
DISTRICT 5

FRANK J. O'REILLY
DISTRICT 1

LORI CUNNINGHAM
DISTRICT 2

HAZEL SELLERS
DISTRICT 3

DICK MULLENAX
DISTRICT 4

DEBRA S. WRIGHT
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

Administration
SHERRIE B. NICKELL, Ed.D.
Superintendent

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

Dear Mr. Martin:

In connection with your examination of our District's compliance with the requirements of the Florida Education Finance Program (FEFP) and the determination and reporting of full-time equivalent (FTE) students and the Student Transportation for the Fiscal Year Ended June 30, 2010, we make the following responses:

FULL-TIME EQUIVALENT (FTE) STUDENTS:

TEACHERS: We are in agreement with your findings in your report and have taken further action and are making the necessary adjustments within our Human Resources to continue tightening processes and procedures so that all the requirements governing certification are properly carried out.

STUDENTS: We agree with your findings relative to our student population and are taking further action to train and work with staff, including making available more accurate and detailed local reports to assist in accurate testing and placement for our ESOL populations, to make sure these errors do not occur in the future.

STUDENT TRANSPORTATION:

Transportation management agrees with your findings. Further instructions will be provided to all drivers to ensure that only eligible students are reported on survey documents and staff will verify that ESE transportation is reported correctly on students' IEP.

Sincerely,

Sherrie B. Nickell, Ed. D.
Superintendent

cc: Anne Duncan, US DOE Secretary of Education

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

*The Mission of Polk County Public Schools is to ensure rigorous, relevant learning experiences
that result in high achievement for our students.*