

**PASCO COUNTY  
DISTRICT SCHOOL BOARD**

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**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

Pasco 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>Allen Altman, Vice Chair to 11-16-09, Chair from 11-17-09</i>	1
<i>Joanne Hurley, Vice Chair from 11-17-09</i>	2
<i>Catherine E. Martin</i>	3
<i>Kathryn Starkey</i>	4
<i>Frank Parker, Chair to 11-16-09</i>	5

*Heather Fiorentino, Superintendent*

The examination team leader was Patricia A. Ferguson and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, Audit Manager, by e-mail at [nancyreeder@aud.state.fl.us](mailto: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](http://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.

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

<b>ELL</b>	English Language Learner
<b>ESE</b>	Exceptional Student Education
<b>ESOL</b>	English for Speakers of Other Languages
<b>FES</b>	Fluent English Speaker
<b>GEP</b>	Gifted Educational Plan
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individual Educational Plan
<b>OJT</b>	On-the-Job Training
<b>PK</b>	Prekindergarten

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

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## EXECUTIVE SUMMARY

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### 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, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Pasco 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.

- Twenty-five of the 181 students in our ESOL sample, 40 of the 397 students in our ESE Support Levels 4 and 5 sample, and 27 of the 167 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.
- Of the 543 students in our student transportation sample, 110 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to FTE resulted in 71 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 7.0286 but has a potential impact on the District's weighted FTE of a negative 55.1163. Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 168 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE 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 adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Pasco County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$200,106 (negative 55.1163 times \$3,630.62).

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

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

### School District of Pasco County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pasco 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 Pasco County.

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 89 schools serving prekindergarten through twelfth grade students, reported 66,164.75 unweighted FTE for those students, and received approximately \$215.2 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) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

#### Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$14.8 million in State transportation funding.



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

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

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

We have examined management's assertion, included in its representation letter dated November 29, 2010, that the Pasco 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: 25 of the 181 students in our ESOL sample,<sup>1</sup> 40 of the 397 students in our ESE Support Levels 4 and 5 sample,<sup>2</sup> and 27 of the 167 students in our Career Education 9-12 (OJT) sample<sup>3</sup> had exceptions involving reporting errors or records that were not properly or 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, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pasco 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 SCHEDULES A, B, C, and D.

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<sup>1</sup>For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 5, 10, 11, 28, 39, 46, 47, 61, 67, and 68.

<sup>2</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 7, 14, 15, 17, 18, 19, 25, 26, 27, 32, 33, 35, 36, 37, 38, 42, 43, 44, 45, 51, 52, 54, 56, 64, 65, 66, 69, 70, and 71.

<sup>3</sup>For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 3, 4, 12, 13, 48, 49, 50, 57, 58, 62, and 63.

### 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.<sup>4</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>4</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and 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  
October 27, 2011

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<sup>4</sup> 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**

Pasco 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> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Students</u>	<u>% of Population (Sample)</u>	<u>Number of Unweighted FTE</u> <sup>2</sup>	<u>% of Population</u>
<b>1. Basic</b>						
Population <sup>3</sup>	89	100.00%	16,274	100.00%	48,880.3000	100.00%
Sample Size <sup>4</sup>	18	20.22%	216	1.33%	179.7408	0.37%
Students w/Exceptions	-	-	0	(0.00%)	-	-
Proposed Adjustment <sup>5</sup>	-	-	-	-	23.6434	-
<b>2. Basic with ESE Services</b>						
Population <sup>3</sup>	89	100.00%	4,100	100.00%	12,888.2700	100.00%
Sample Size <sup>4</sup>	18	20.22%	165	4.02%	140.3647	1.09%
Students w/Exceptions	-	-	4	(2.42%)	-	-
Proposed Adjustment <sup>5</sup>	-	-	-	-	5.3336	-
<b>3. ESOL</b>						
Population <sup>3</sup>	80	100.00%	537	100.00%	1,894.9600	100.00%
Sample Size <sup>4</sup>	18	22.50%	181	33.71%	138.3383	7.30%
Students w/Exceptions	-	-	25	(13.81%)	-	-
Proposed Adjustment <sup>5</sup>	-	-	-	-	(13.3586)	-
<b>4. ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	65	100.00%	612	100.00%	881.1000	100.00%
Sample Size <sup>4</sup>	18	27.69%	397	64.87%	321.2684	36.46%
Students w/Exceptions	-	-	40	(10.08%)	-	-
Proposed Adjustment <sup>5</sup>	-	-	-	-	(17.0917)	-
<b>5. Career Education 9-12</b>						
Population <sup>3</sup>	16	100.00%	315	100.00%	1,620.1200	100.00%
Sample Size <sup>4</sup>	7	43.75%	167	53.02%	44.6066	2.75%
Students w/Exceptions	-	-	27	(16.17%)	-	-
Proposed Adjustment <sup>5</sup>	-	-	-	-	(5.5553)	-
-----						
<b>All Programs</b>						
Population <sup>3</sup>	89	100.00%	21,838	100.00%	66,164.7500	100.00%
Sample Size <sup>4</sup>	18	20.22%	1,126	5.16%	824.3188	1.25%
Students w/Exceptions	-	-	96	(8.53%)	-	-
Proposed Net Adjustment <sup>5</sup>	-	-	-	-	(7.0286)	-

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Pasco 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> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Teachers</u>	<u>% of Population (Sample)</u>
<u>Teachers</u>				
Population <sup>3</sup>	89	100.00%	1,421	100.00%
Sample Size <sup>4</sup>	32	35.96%	413	29.06%
Teachers w/Exceptions	-	-	11	(2.66%)

<sup>1</sup> See NOTE A6.

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

<sup>3</sup> The population shown for the number of schools is the total number of schools in the District that 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.)

<sup>4</sup> See NOTE B.

<sup>5</sup> Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed 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**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2010

<b><u>No. Program</u></b> <sup>1</sup>	<b><u>Proposed Net Adjustments</u></b> <sup>2</sup>	<b><u>Cost Factor</u></b>	<b><u>Weighted FTE</u></b> <sup>3</sup>
101 Basic K-3	2.4967	1.074	2.6815
102 Basic 4-8	7.8956	1.000	7.8956
103 Basic 9-12	13.2511	1.033	13.6884
111 Grades K-3 with ESE Services	2.5000	1.074	2.6850
112 Grades 4-8 with ESE Services	.5000	1.000	.5000
113 Grades 9-12 with ESE Services	2.3336	1.033	2.4106
130 ESOL	(13.3586)	1.124	(15.0151)
254 ESE Support Level 4	(14.1184)	3.520	(49.6968)
255 ESE Support Level 5	(2.9733)	4.854	(14.4324)
300 Career Education 9-12	(5.5553)	1.050	(5.8331)
Total	(7.0286)		(55.1163)

<sup>1</sup> See NOTE A6.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

<sup>3</sup> Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE 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 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**

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

<b><u>No. Program</u></b>	<b><u>Proposed Adjustments<sup>1</sup></u></b>			<b><u>Balance Forward</u></b>
	<b><u>#0031</u></b>	<b><u>#0057</u></b>	<b><u>#0063</u></b>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	1.1676	.....	1.1676
103 Basic 9-12	.8336	.....	.5834	1.4170
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	(.5000)	(.5000)
130 ESOL	(.8336)	(1.1676)	(.0834)	(2.0846)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	(.1200)	(.1200)
300 Career Education 9-12	<u>(2.0884)</u>	.....	.....	<u>(2.0884)</u>
Total	<u>(2.0884)</u>	<u>.0000</u>	<u>(.1200)</u>	<u>(2.2084)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0073</u>	<u>#0081</u>	<u>#0082</u>	<u>#0084</u>	
101	.0000	.....	.....	.2750	.....	.2750
102	1.1676	.....	4.7848	.....	.4132	6.3656
103	1.4170	6.0866	.....	.....	.....	7.5036
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.5000	.....	.....	.5000
113	(.5000)	(1.6664)	1.5000	.....	.....	(.6664)
130	(2.0846)	(4.0866)	.....	(.2750)	(.4132)	(6.8594)
254	.0000	(.3336)	(6.2848)	.....	.....	(6.6184)
255	(.1200)	(.0683)	(.5000)	.....	.....	(.6883)
300	<u>(2.0884)</u>	<u>(.1434)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.2318)</u>
Total	<u>(2.2084)</u>	<u>(.2117)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.4201)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0090</u>	<u>#0101</u>	<u>#0201</u>	<u>#0311</u>	
101	.2750	.....	.....	.....	1.4667	1.7417
102	6.3656	.....	.....	.....	.....	6.3656
103	7.5036	1.0838	1.0331	.....	.....	9.6205
111	.0000	.....	.....	.....	.5000	.5000
112	.5000	.....	.....	.....	.....	.5000
113	(.6664)	.5000	.....	.....	.....	(.1664)
130	(6.8594)	(.5838)	(1.0331)	.....	(.4667)	(8.9430)
254	(6.6184)	(1.5000)	.....	.5000	.0000	(7.6184)
255	(.6883)	.2600	.....	(.5050)	(1.5000)	(2.4333)
300	<u>(2.2318)</u>	.....	.....	.....	.....	<u>(2.2318)</u>
Total	<u>(2.4201)</u>	<u>(.2400)</u>	<u>.0000</u>	<u>(.0050)</u>	<u>.0000</u>	<u>(2.6651)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0321</u>	<u>#0351</u>	<u>#0401</u>	<u>#0411</u>	
101	1.7417	.....	.2550	.5000	.....	2.4967
102	6.3656	.0300	.....	.....	.....	6.3956
103	9.6205	.....	.....	.....	.....	9.6205
111	.5000	.....	.....	1.5000	.....	2.0000
112	.5000	.....	.....	.5000	.5000	1.5000
113	(.1664)	.....	.....	.....	.....	(.1664)
130	(8.9430)	(.0300)	(.2550)	.....	.....	(9.2280)
254	(7.6184)	.....	.....	(2.5000)	(.5000)	(10.6184)
255	(2.4333)	.....	.....	(.5000)	.....	(2.9333)
300	<u>(2.2318)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.2318)</u>
Total	<u>(2.6651)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(3.1651)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0471</u>	<u>#0501</u>	<u>#0521</u>	<u>#0911</u>	
101	2.4967	.....	.....	.....	.....	2.4967
102	6.3956	.....	1.0000	.....	.5000	7.8956
103	9.6205	.8618	.....	.....	.....	10.4823
111	2.0000	.....	.....	.....	.....	2.0000
112	1.5000	.....	(1.0000)	.....	.....	.5000
113	(.1664)	2.0000	.....	.....	.....	1.8336
130	(9.2280)	(.8618)	.....	.....	(.5000)	(10.5898)
254	(10.6184)	(2.0000)	.5000	.....	.....	(12.1184)
255	(2.9333)	(.0400)	(.7400)	.....	.....	(3.7133)
300	<u>(2.2318)</u>	<u>(.7791)</u>	.....	<u>(1.6652)</u>	.....	<u>(4.6761)</u>
Total	<u>(3.1651)</u>	<u>(.8191)</u>	<u>(.2400)</u>	<u>(1.6652)</u>	<u>.0000</u>	<u>(5.8894)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Total</u>
		<u>#0931</u>	<u>#0991</u>	<u>#2081</u>	<u>#2091</u>	
101	2.4967	.....	.....	.....	.....	2.4967
102	7.8956	.....	.....	.....	.....	7.8956
103	10.4823	2.5020	.2668	.....	.....	13.2511
111	2.0000	.....	.....	.5000	.....	2.5000
112	.5000	.....	.....	.....	.....	.5000
113	1.8336	.5000	.....	.....	.....	2.3336
130	(10.5898)	(2.5020)	(.2668)	.....	.....	(13.3586)
254	(12.1184)	(2.0000)	.....	(.5000)	.5000	(14.1184)
255	(3.7133)	1.3000	(.0600)	.....	(.5000)	(2.9733)
300	<u>(4.6761)</u>	<u>(.8792)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(5.5553)</u>
Total	<u>(5.8894)</u>	<u>(1.0792)</u>	<u>(.0600)</u>	<u>.0000</u>	<u>.0000</u>	<u>(7.0286)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

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

**Overview**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pasco 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 34.

**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 proposed 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.*

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Pasco High School (#0031)**

1. [Ref. 3101] The English language proficiency of one student was prematurely assessed prior to the student’s continued ESOL placement for a fifth year. Assessments were conducted in March 2009 and May 2009; however, the student was due for reevaluation in January 2010. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

<b>Findings</b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b>Pasco High School (#0031) (Continued)</b>		
2. [Ref. 3102] <u>One student was reported incorrectly in ESOL. The student had been dismissed from the ESOL Program prior to the reporting survey. We propose the following adjustment:</u>		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
3. [Ref. 3103] <u>The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>		
300 Career Education 9-12	(1.8324)	(1.8324)
4. [Ref. 3104] <u>The timecards for three Career Education 9-12 (OJT) students indicated that the students worked fewer hours (20.5 hours or .4100 FTE) than were reported (33.30 hours or .6660 FTE). We propose the following adjustment:</u>		
300 Career Education 9-12	(.2560)	(.2560)
		(2.0884)
<b>Seven Springs Middle School (#0057)</b>		
5. [Ref. 5701] <u>The ELL Student Plans for three students were not reviewed and updated until after the October 2009 survey. We propose the following adjustment:</u>		
102 Basic 4-8	1.1676	
130 ESOL	(1.1676)	.0000
		.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings****Pasco Elementary School (#0061)**

6. [Ref. 6170] One noncertified teacher was hired as a long-term substitute during the 2009-10 school year and taught Elementary Education courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and 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 are presenting this disclosure Finding with no proposed adjustment.

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**Wesley Chapel High School (#0063)**

7. [Ref. 6301] One ESE student had graduated and was withdrawn from school prior to the February 2010 survey. Consequently, the student should not have been reported with the survey's results. We propose the following adjustment:

255 ESE Support Level 5	(.1200)	(.1200)
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8. [Ref. 6302] The file for one ESE student did not contain an IEP covering the February 2010 reporting survey. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Wesley Chapel High School (#0063)** (Continued)

9. [Ref. 6370] One teacher held a Florida teaching certificate that expired prior to the October 2009 survey. We noted that the teacher was subsequently issued a certificate on November 9, 2009; thus, the certificate was not valid during the October 2009 reporting survey. We propose the following adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.1200)

**James W. Mitchell High School (#0073)**

10. [Ref. 7301] The ELL Student Plans for nine students were not reviewed or updated for the 2009-10 school year. We propose the following adjustment:

103 Basic 9-12	3.7530	
130 ESOL	(3.7530)	.0000

11. [Ref. 7302] The English language proficiency of one student was prematurely assessed prior to the student’s continued ESOL placement for a fourth year. Assessments were conducted in March 2009 and April 2009; however, the student was due for reevaluation in January 2010. We propose the following adjustment:

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

12. [Ref. 7303] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.0830)	(.0830)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**James W. Mitchell High School (#0073)** (Continued)

13. [Ref. 7304] The timecards for one Career Education 9-12 (OJT) student in the October 2009 and February 2010 surveys indicated that the student worked fewer hours (22 hours or .4400 FTE) than was reported (25.02 hours or .5004 FTE). We propose the following adjustment:

300 Career Education 9-12	(.0604)	(.0604)
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14. [Ref. 7305] We noted the following exceptions for two ESE students reported in the Hospital and Homebound Program: (a) the homebound instructors' contact logs for one student were missing and could not be located, and (b) the homebound logs for one student supported less hours than were reported. We propose the following adjustment:

255 ESE Support Level 5	(.0683)	(.0683)
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15. [Ref. 7306] The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3336	
254 ESE Support Level 4	(.3336)	.0000

16. [Ref. 7307] The files for two ESE students did not contain evidence that a General Education teacher had participated in the development of the students' GEP or IEP. We propose the following adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000
		(.2117)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Moore-Mickens Education Center (#0081)</u></b>		
17. [Ref. 8101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
18. [Ref. 8102] <u>The Matrix of Services forms for two ESE students were missing and could not be located. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
19. [Ref. 8103] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
20. [Ref. 8170] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Specific Learning Disability but taught courses that required certification in Emotionally Handicapped. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>		
102 Basic 4-8	4.6648	
254 ESE Support Level 4	(4.6648)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings****Moore-Mickens Education Center (#0081)** (Continued)

21. [Ref. 8171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Physical Education but taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1200	
254 ESE Support Level 4	(.1200)	<u>.0000</u>
		<u>.0000</u>

**Oakstead Elementary School (#0082)**

22. [Ref. 8271] The parents of students taught by one out-of-field teacher in ESOL were not notified of the teacher's out-of-field status. We propose the following adjustment

101 Basic K-3	.2750	
130 ESOL	(.2750)	<u>.0000</u>
		<u>.0000</u>

**Double Branch Elementary School (#0084)**

23. [Ref. 8470] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 16, 2010, after the February 2010 survey. We propose the following adjustment:

102 Basic 4-8	.4132	
130 ESOL	(.4132)	<u>.0000</u>
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Dr. John Long Middle School (#0086)**

24. [Ref. 8670] One certified teacher was hired as a long-term substitute for the 2009-10 school year and taught Basic courses during the school term covered by the February 2010 survey. Since there are no specific limitations placed on substitute teaching by law or rule and 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 are presenting this disclosure Finding with no proposed adjustment.

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**Wiregrass Ranch High School (#0090)**

25. [Ref. 9001] The Matrix of Services forms for two ESE students and the IEP of one of the students were missing and could not be located. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000

26. [Ref. 9002] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Wiregrass Ranch High School (#0090)</u></b> (Continued)		
27. [Ref. 9003] <u>The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 960 instructional minutes but was provided only 240 such minutes. We propose the following adjustment:</u>		
255 ESE Support Level 5	(.2400)	(.2400)
28. [Ref. 9004] <u>The ELL Committee for one FES student was not convened until after the October 2009 survey. Consequently, the student's ESOL reporting was not adequately supported. We propose the following adjustment:</u>		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
29. [Ref. 9070] <u>One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		(.2400)
<b><u>Sunlake High School (#0101)</u></b>		
30. [Ref. 10171] <u>One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field until December 1, 2009, after the October 2009 survey. We propose the following adjustment:</u>		
103 Basic 9-12	.8580	
130 ESOL	(.8580)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Sunlake High School (#0101)** (Continued)

31. [Ref. 10172] One teacher taught Language Arts to classes that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1751	
130 ESOL	(.1751)	.0000
		.0000

**Sanders Memorial Elementary School (#0201)**

32. [Ref. 20101] The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 120 instructional minutes but was provided only 105 such minutes. We propose the following adjustment:

255 ESE Support Level 5	(.0050)	(.0050)
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33. [Ref. 20102] One ESE student was not reported in accordance with the student’s Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
		(.0050)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Hudson Elementary School (#0301)**

34. [Ref. 30170] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught Language Arts courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and 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 are presenting this disclosure finding with no proposed adjustment.

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**Cotee River Elementary School (#0311)**

35. [Ref. 31101] One student was reported incorrectly in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program; however, the student was provided only on-campus instruction and should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

36. [Ref. 31102] The file for one ESE student did not contain an IEP or Matrix of Services form covering the October 2009 reporting survey. We propose the following adjustment:

101 Basic K-3	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
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**Cotee River Elementary School (#0311)** (Continued)

37. [Ref. 31103] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

38. [Ref. 31104] The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

39. [Ref. 31105] The ELL Student Plan for one student in the October 2009 survey was not reviewed and updated until January 26, 2010. Consequently, the student's ESOL reporting was not adequately supported for the October 2009 survey. We propose the following adjustment:

101 Basic K-3	.4667	
130 ESOL	<u>(.4667)</u>	.0000
		<u>.0000</u>

**Lacoochee Elementary School (#0321)**

40. [Ref. 32170] The parents of students taught by one out-of-field teacher in ESOL were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0300	
130 ESOL	<u>(.0300)</u>	.0000
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Fox Hollow Elementary School (#0351)**

41. [Ref. 35171] One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field. We also noted that the parents of students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.2550	
130 ESOL	(.2550)	<u>.0000</u>
		<u>.0000</u>

**Centennial Elementary School (#0401)**

42. [Ref. 40101] The files for four ESE students did not contain *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(2.0000)	.0000

43. [Ref. 40102] One ESE student was withdrawn prior to the February 2010 reporting survey and should not have been reported with the survey’s results. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Centennial Elementary School (#0401)** (Continued)

44. [Ref. 40103] One student was reported in the February 2010 survey incorrectly in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. However, the student had been dismissed from the Program on November 9, 2009, and since then attended school; therefore, the student should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.5000	
255 ESE Support Level 5	(.5000)	.0000
		(.5000)

**Seven Springs Elementary School (#0411)**

45. [Ref. 41101] The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

**River Ridge High School (#0471)**

46. [Ref. 47101] The ELL Student Plan for one student in the October 2009 survey was not reviewed and updated until December 7, 2009. Consequently, the student's ESOL reporting was not adequately supported for the October 2009 survey. We propose the following adjustment:

103 Basic 9-12	.4317	
130 ESOL	(.4317)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**River Ridge High School (#0471)** (Continued)

47. [Ref. 47102] The ELL Student Plan for one student in the October 2009 survey was missing and could not be located. We propose the following adjustment:

103 Basic 9-12	.4301	
130 ESOL	(.4301)	.0000

48. [Ref. 47103] The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours (4 hours or .0800 FTE) than was reported (7.745 hours or .1549 FTE). We propose the following adjustment:

300 Career Education 9-12	(.0749)	(.0749)
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49. [Ref. 47104] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.3829)	(.3829)
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50. [Ref. 47105] The timecards for two Career Education 9-12 (OJT) students, reported for 16.065 hours, indicated zero work hours during the October 2009 reporting survey. We propose the following adjustment:

300 Career Education 9-12	(.3213)	(.3213)
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51. [Ref. 47106] The homebound instructors' contact logs for two students in the Hospital and Homebound Program were missing and could not be located. We propose the following adjustment:

255 ESE Support Level 5	(.0400)	(.0400)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**River Ridge High School (#0471)** (Continued)

52. [Ref. 47107] Three ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
		<u>(.8191)</u>

**Northwest Elementary School (#0501)**

53. [Ref. 50170] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught ESE academic courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and 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 are presenting this disclosure Finding with no proposed adjustment.

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54. [Ref. 50101] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

55. [Ref. 50102] The GEP for one student indicated that the parent declined services for their child in the Gifted Program. As a result, the student was not served in this Program and should have been reported in Program No. 102 (Basic 4-8). We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

<b><u>Findings</u></b>	<b><u>Proposed Net Adjustments (Unweighted FTE)</u></b>
<b><u>Northwest Elementary School (#0501)</u></b> (Continued)	
102 Basic 4-8	1.0000
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>
	.0000
56. [Ref. 50103] <u>The files for two students in the Hospital and Homebound Program did not contain <i>Physician's Statements</i> documenting the students' inabilities to attend school and the estimated durations of the conditions. We propose the following adjustment:</u>	
255 ESE Support Level 5	<u>(.2400)</u>
	<u>(.2400)</u>
	<u>(.2400)</u>
<b><u>Hudson High School (#0521)</u></b>	
57. [Ref. 52101] <u>The timecards for six Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>	
300 Career Education 9-12	<u>(1.6154)</u>
	(1.6154)
58. [Ref. 52102] <u>The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours (10 hours or .2000 FTE) than was reported (12.49 hours or .2498 FTE). We propose the following adjustment:</u>	
300 Career Education 9-12	<u>(.0498)</u>
	(.0498)
	<u>(1.6652)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Gulfside Elementary School (#0911)**

59. [Ref. 91170] One teacher taught Language Arts to classes that included ELL students but had only earned 180 of the 240 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

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

**Ridgewood High School (#0931)**

60. [Ref. 93170] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught Career Technology courses during the school terms covered by the October 2009 and February 2010 surveys. 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 are presenting this disclosure Finding with no proposed adjustment.

.0000

61. [Ref. 93101] The ELL Student Plans for four students were missing and could not be located. We propose the following adjustment:

103 Basic 9-12	2.5020	
130 ESOL	(2.5020)	.0000

62. [Ref. 93102] The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.8328)	(.8328)
---------------------------	---------	---------

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

<b><u>Findings</u></b>	<b><u>Proposed Net Adjustments (Unweighted FTE)</u></b>	
<b><u>Ridgewood High School (#0931)</u></b> (Continued)		
63. [Ref. 93103] <u>The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours (6 hours or .1200 FTE) than was reported (8.32 hours or .1664 FTE). We propose the following adjustment:</u>		
300 Career Education 9-12	(.0464)	(.0464)
64. [Ref. 93104] <u>Two ESE students were not reported in accordance with the students' <i>Matrix of Services</i> forms. We propose the following adjustment:</u>		
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>2.0000</u>	.0000
65. [Ref. 93105] <u>The <i>Matrix of Services</i> form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
66. [Ref. 93106] <u>The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program in the October 2009 and February 2010 surveys was reported incorrectly. The student was reported for 25 and 5 hours, respectively but was provided only 10 hours in both reporting surveys. We propose the following adjustment:</u>		
255 ESE Support Level 5	<u>(.2000)</u>	<u>(.2000)</u>
		<u>(1.0792)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Marchman Technical Education Center (#0991)</u></b>		
67. [Ref. 99101] <u>The ELL Student Plan for one student was missing and could not be located. We propose the following adjustment:</u>		
103 Basic 9-12	.1751	
130 ESOL	(.1751)	.0000
68. [Ref. 99102] <u>The ELL Student Plan for one student was not reviewed and updated until October 27, 2009, after the October 2009 survey. We propose the following adjustment:</u>		
103 Basic 9-12	.0917	
130 ESOL	(.0917)	.0000
69. [Ref. 99103] <u>The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 240 instructional minutes but was provided only 60 such minutes. We propose the following adjustment:</u>		
255 ESE Support Level 5	(.0600)	(.0600)
		(.0600)
<b><u>Longleaf Elementary School (#2081)</u></b>		
70. [Ref. 208101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

**Findings**

**Proposed Net  
 Adjustments  
(Unweighted FTE)**

**Seven Oaks Elementary School (#2091)**

71. [Ref. 209101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>
<b>Proposed Net Adjustment</b>		<b><u>(7.0286)</u></b>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Pasco 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) 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; (3) *ELL Student Plans* for ESOL students are updated and maintained in the students’ files; (4) 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 and ESE Support Levels 4 and 5; (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) instructional hours reported for students in the Hospital and Homebound Program are in agreement with the hours documented by the homebound instructors’ contact logs and authorized by the students’ IEPs; (7) *Matrix of Services* forms are retained in readily-accessible files; (8) ESE students are reported in accordance with their *Matrix of Services* forms; (9) *Matrix of Services* forms are reviewed and updated when the students’ IEPs are reviewed and updated; (10) all required participants are in attendance at the students’ appointed IEP meetings; (11) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (12) students in Career Education 9-12 (OJT) are reported in accordance with the students’ time worked as documented on their timecards; (13) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (14) parents are appropriately notified of teachers’ out-of-field status; and (15) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Pasco 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)

Section 1011.62, F.S. ....Funds for Operation of Schools Rule 6A-1.0451, F.A.C. FEFP  
 Student Membership Surveys

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

*FTE General Instructions 2009-10*

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)**

Pasco 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.*

Pasco 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 Pasco County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pasco 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 Pasco County.

For the fiscal year ended June 30, 2010, the District operated 89 schools serving prekindergarten through twelfth grade students, reported 66,164.75 unweighted FTE, and received approximately \$215.2 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.

Pasco 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.

Pasco 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:

Pasco 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>
1. Rodney B. Cox Elementary School	NA
2. Pasco High School	1 through 4
3. Seven Springs Middle School	5
4. Pasco Elementary School	6
5. Wesley Chapel High School	7 through 9
6. James M. Marlowe Elementary School	NA
7. James W. Mitchell High School	10 through 16
8. Moore-Mickens Education Center	17 through 21
9. Oakstead Elementary School	22
10. Double Branch Elementary School	23
11. Dr. John Long Middle School	24
12. Wiregrass Ranch High School	25 through 29
13. Sunlake High School	30 and 31
14. Sanders Memorial Elementary School	32 and 33
15. Hudson Elementary School	34
16. Cotee River Elementary School	35 through 39
17. Lacooshee Elementary School	40
18. Fox Hollow Elementary School	41
19. Centennial Elementary School	42 through 44
20. Seven Springs Elementary School	45
21. Deer Park Elementary School	NA
22. River Ridge High School	46 through 52
23. Northwest Elementary School	53 through 56
24. Hudson High School	57 and 58
25. Gulfside Elementary School	59
26. Ridgewood High School	60 through 66
27. Calusa Elementary School	NA
28. Lake Myrtle Elementary School	NA
29. Marchman Technical Education Center	67 through 69
30. Wesley Chapel Elementary School	NA
31. Lingleaf Elementary School	70
32. Seven Oaks Elementary School	71



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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 PASCO COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated November 29, 2010, that the Pasco County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## **Compliance**

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 110 of the 543 students in our sample had exceptions involving the students' reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 2, 3, 4, 5, 6, 7, and 8.)

In our opinion, except for the material noncompliance mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Pasco 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 SCHEDULES F and 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.<sup>1</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>1</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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

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

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

Respectfully submitted,



David W. Martin, CPA  
October 27, 2011

**SCHEDULE F**

Pasco 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 <sup>1</sup>	902	100.00%	70,573	100.00%
Sample <sup>2</sup>	-	-	543	0.77%
<u>Sample Students</u>				
With Exceptions <sup>3</sup>	-	-	110	(20.26%)
Proposed Net Adjustment	-	-	(61)	(11.23%)
<u>Non-Sample Students</u>				
With Exceptions <sup>3</sup>	-	-	280	0.40%
Proposed Net Adjustment	-	-	(107)	0.15%
<u>Sample and Non-Sample Students</u>				
Proposed Net Adjustment	-	-	(168)	0.24%

<sup>1</sup> 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 70,573 students in the following ridership categories: 2,251 in IDEA (K-12), Weighted; 98 in IDEA (K-12), Unweighted; 377 in IDEA (PK), Weighted; 7 in IDEA (PK), Unweighted; 163 in Teenage Parents and Infants; 3,867 in Hazardous Walking; 63,489 in Two Miles or More; 129 in Center to Center (IDEA), Unweighted; and 192 in Center to Center (Vocational and Dual Enrollment). The District also reported operating a total of 902 buses.

<sup>2</sup> See NOTE B.

<sup>3</sup> 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**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Overview**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Pasco 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 52.

**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. 51] The number of days-in-term for the July 2009 survey was incorrectly reported for 423 students. The students were reported for 1 day but should have been reported for 14 days. We propose the following adjustment:

**July 2009 Survey****14 Days-in-Term**

IDEA (K-12), Weighted	10	
Hazardous Walking	28	
Two Miles or More	<u>385</u>	423

**Students  
 Transported  
 Proposed Net  
Adjustments**

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

**July 2009 Survey** (Continued)

1 Day-in-Term

IDEA (K-12), Weighted	(10)	
Hazardous Walking	(28)	
Two Miles or More	(385)	(423)

2. [Ref. 52] We noted the following exceptions involving 15 students in the IDEA (K-12), Weighted ridership category, as follows:

- a. The IEPs for 10 students did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We noted that the students were eligible for other ridership categories: 8 for Two Miles or More and 2 for IDEA (K-12), Unweighted.
- b. The IEPs for 5 students were missing and could not be located. However, we noted that 4 of the 5 students were eligible for the Two Miles or More ridership category and the remaining student, who lived less than two miles from school, was not eligible for State transportation funding.

We propose the following adjustments:

**July 2009 Survey**

14 Days-in-Term

IDEA (K-12), Weighted ( <i>Sample Students</i> )	(2)	
IDEA (K-12), Unweighted ( <i>Sample Student</i> )	1	
Two Miles or More ( <i>Sample Student</i> )	1	

**October 2009 Survey**

90 Days-in-Term

IDEA (K-12), Weighted ( <i>Sample Students</i> )	(7)	
IDEA (K-12), Unweighted ( <i>Sample Student</i> )	1	
Two Miles or More ( <i>Sample Students</i> )	6	

**February 2010 Survey**

90 Days-in-Term

IDEA (K-12), Weighted ( <i>Sample Students</i> )	(6)	
Two Miles or More ( <i>Sample Students</i> )	<u>5</u>	(1)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

3. [Ref. 53] Twenty-two students were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from school and should not have been reported for State transportation funding. We propose the following adjustments:

**July 2009 Survey****14 Days-in-Term**

Two Miles or More (*Sample Students*) (7)

**October 2009 Survey****90 Days-in-Term**

Two Miles or More (*Sample Students*) (4)

**February 2010 Survey****90 Days-in-Term**

Two Miles or More (*Sample Students*) (3)

**June 2010 Survey****8 Days-in-Term**

Two Miles or More (*Sample Students*) (8) (22)

4. [Ref. 54] Eleven students were reported incorrectly in the Hazardous Walking ridership category. The students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:

**July 2009 Survey****14 Days-in-Term**

Hazardous Walking (*Sample Students*) (3)

Two Miles or More (*Sample Students*) 3

**February 2010 Survey****90 Days-in-Term**

Hazardous Walking (*Sample Students*) (4)

Two Miles or More (*Sample Students*) 4

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

**June 2010 Survey**

8 Days-in-Term

Hazardous Walking (*Sample Students*) (4)  
 Two Miles or More (*Sample Students*) 4

0

5. [Ref. 55] The IEPs for 23 students reported in the IDEA (K-12), Unweighted ridership category were missing and could not be located. We noted 12 of the 23 students were eligible for reporting in the Two Miles or More ridership category and the remaining 11 students were not eligible for State transportation funding. We propose the following adjustments:

**October 2009 Survey**

90 Days-in-Term

IDEA (K-12), Unweighted (*Sample Students*) (9)  
 Two Miles or More (*Sample Students*) 5

**February 2010 Survey**

90 Days-in-Term

IDEA (K-12), Unweighted (*Sample Students*) (14)  
 Two Miles or More (*Sample Students*) 7 (11)

6. [Ref. 56] Four PK students were reported incorrectly in the IDEA (PK), Unweighted ridership category. The students had IEPs indicating they met at least one of the five criteria required for IDEA-Weighted classification. Consequently, they should have been reported in the IDEA (PK), Weighted ridership category. We propose the following adjustments:

**October 2009 Survey**

90 Days-in-Term

IDEA (PK), Weighted (*Sample Student*) 1  
 IDEA (PK), Unweighted (*Sample Student*) (1)

**February 2010 Survey**

90 Days-in-Term

IDEA (PK), Weighted (*Sample Students*) 2  
 IDEA (PK), Unweighted (*Sample Students*) (2)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

**February 2010 Survey** (Continued)

54 Days-in-Term

IDEA (PK), Weighted ( <i>Sample Student</i> )	1	
IDEA (PK), Unweighted ( <i>Sample Student</i> )	(1)	0

7. [Ref. 57] We noted for 288 PK students (8 of whom were in our sample) that the students were incorrectly reported as follows: 121 students in IDEA (K-12), Weighted; 5 in IDEA (K-12), Unweighted; 11 in Hazardous Walking; and 151 in Two Miles or More. The students should have been reported as follows: (a) 166 students were enrolled in ESE programs and properly documented for reporting in the IDEA (PK), Weighted ridership category; (b) 15 students were eligible for reporting in the IDEA (PK), Unweighted ridership category; and (c) the remaining 107 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2009 Survey**

90 Days-in-Term

IDEA (K-12), Weighted ( <i>Sample Students</i> )	(2)
IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(48)
IDEA (K-12), Unweighted ( <i>Sample Student</i> )	(1)
IDEA (K-12), Unweighted ( <i>Non-Sample Students</i> )	(2)
IDEA (PK), Weighted ( <i>Sample Students</i> )	3
IDEA (PK), Weighted ( <i>Non-Sample Students</i> )	57
IDEA (PK), Unweighted ( <i>Non-Sample Students</i> )	6
Hazardous Walking ( <i>Non-Sample Students</i> )	(6)
Two Miles or More ( <i>Non-Sample Students</i> )	(63)

54 Days-in-Term

IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(2)
IDEA (PK), Weighted ( <i>Non-Sample Students</i> )	4
Two Miles or More ( <i>Non-Sample Students</i> )	(2)

36 Days-in-Term

IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(3)
IDEA (PK), Weighted ( <i>Non-Sample Students</i> )	5
Two Miles or More ( <i>Non-Sample Students</i> )	(2)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Proposed Net Adjustments</u></b>
<b><u>February 2010 Survey</u></b>		
<b><u>90 Days-in-Term</u></b>		
IDEA (K-12), Weighted ( <i>Sample Students</i> )	(5)	
IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(54)	
IDEA (K-12), Unweighted ( <i>Non-Sample Students</i> )	(2)	
IDEA (PK), Weighted ( <i>Sample Students</i> )	5	
IDEA (PK), Weighted ( <i>Non-Sample Students</i> )	78	
IDEA (PK), Unweighted ( <i>Non-Sample Students</i> )	9	
Hazardous Walking ( <i>Non-Sample Students</i> )	(4)	
Two Miles or More ( <i>Non-Sample Students</i> )	(78)	
<b><u>54 Days-in-Term</u></b>		
IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(2)	
IDEA (PK), Weighted ( <i>Non-Sample Students</i> )	5	
Two Miles or More ( <i>Non-Sample Students</i> )	(3)	
<b><u>36 Days-in-Term</u></b>		
IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(4)	
IDEA (PK), Weighted ( <i>Non-Sample Students</i> )	8	
Hazardous Walking ( <i>Non-Sample Student</i> )	(1)	
Two Miles or More ( <i>Non-Sample Students</i> )	(3)	
<b><u>June 2010 Survey</u></b>		
<b><u>8 Days-in-Term</u></b>		
IDEA (K-12), Weighted ( <i>Non-Sample Student</i> )	(1)	
IDEA (PK), Weighted ( <i>Non-Sample Student</i> )	<u>1</u>	(107)
8. [Ref. 58] <u>The IEPs for 27 ESE students were missing and could not be located to support the students' reporting in the Center to Center (IDEA), Unweighted ridership category. We propose the following adjustments:</u>		
<b><u>October 2009 Survey</u></b>		
<b><u>90 Days-in-Term</u></b>		
Center to Center (IDEA), Unweighted ( <i>Sample Students</i> )	(12)	
<b><u>February 2010 Survey</u></b>		
<b><u>90 Days-in-Term</u></b>		
Center to Center (IDEA), Unweighted ( <i>Sample Students</i> )	<u>(15)</u>	<u>(27)</u>
<b>Proposed Net Adjustment</b>		<b><u>(168)</u></b>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<b><u>Findings</u></b>		<b><u>Students Transported Proposed Net Adjustments</u></b>
<b>Summary</b>		
Sample Students w/Exceptions	<u>110</u>	--
Sample Students – Proposed Net Adjustment	--	(61)
Non-Sample Students w/Exceptions	<u>280</u>	--
Non-Sample Students – Proposed Net Adjustment	--	<u>(107)</u>
<b>Proposed Net Adjustment</b>		<b><u>(168)</u></b>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE H**

Pasco 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 for the correct ridership classification and for the correct number of days-in-term, (2) the distance from home to school is verified prior to students being reported in Two Miles or More or Hazardous Walking; (3) only eligible ESE students whose IEPs are properly maintained and authorize transportation services are reported in IDEA ridership categories; (4) students are appropriately classified as IDEA students in need of transportation as supported by the students' IEPs; (5) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; and (6) PK students are reported in the correct ridership categories.

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

**Regulatory Citations**

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

*The accompanying notes are an integral part of this schedule.*

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

**NOTE A - SUMMARY**

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

**1. Student Eligibility**

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

**2. Transportation in Pasco County**

For the fiscal year ended June 30, 2010, the District received approximately \$14.8 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	37	471
October 2009	395	34,380
February 2010	404	34,346
June 2010	<u>66</u>	<u>1,376</u>
Total	<u>902</u>	<u>70,573</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

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Pasco 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



**District School Board of Pasco County**

7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638  
813/ 794-2000 • 727/ 774-2000 • 352/ 524-2000

Heather Fiorentino, Superintendent

[www.pasco.k12.fl.us](http://www.pasco.k12.fl.us)

October 27, 2011

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

RE: Preliminary & Tentative Report – Full Time Equivalent Students

Dear Mr. Martin:

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

We concur with the findings contained in the report. As corrective actions for these findings, the District will provide the necessary training to ensure that FTE student reporting is complete and accurate. We will share all audit findings with supervisors for each area (ESOL, ESE, Career Education, Teacher Certification and Transportation) with the goal of developing an action plan to ensure future compliance with all requirements.

If further information is needed, please contact Olga Swinson, Chief Finance Officer, at 813-794-2272.

Sincerely,

Heather Fiorentino  
Superintendent

HF/eas