REPORT NO. 2014-191
MAY 2014

ORANGE COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Orange County District School Board members and the Superintendent of Schools who served during the 2012-13 fiscal year are listed below:

Member	District No.
Joie W. Cadle	1
M. Daryl Flynn, Vice Chair to 11-12-12	2
Judge Richardson "Rick" Roach	3
Victoria L. Bell to 11-12-12	4
Pamela J. Gould from 11-13-12	4
Kathleen B. Gordon	5
Nancy W. Robbinson	6
Christine E. Moore, Vice Chair from 11-13-12	7
William E. Sublette, Chair	*

Dr. Barbara M. Jenkins, Superintendent

* Board member William E. Sublette was elected Countywide and served as Chair.

The examination team leader was Gail Collier, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2013

CELLA	Comprehensive English Language Learning Assessment
CTE	Career and Technical Education
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FES	Fluent English Speaker
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IPT	Idea Oral Language Proficiency Test
OJT	On-the-Job Training
PK	Prekindergarten

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

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EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described 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 Orange 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, 2013:

- **Five hundred sixty-two of the 748 students in our ESOL sample, 159 of the 611 students in our ESE Support Levels 4 and 5 sample, and 44 of the 110 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.**
- **Eighty-five of the 747 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in 188 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 25.5684 but has a potential impact on the District's weighted FTE of a negative 367.0120. Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of a negative 3,414 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. That computation is the responsibility of the Department of Education. 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 Orange County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $1,314,997 (negative 367.0120 times $3,582.98).

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 the Department of Education.

SCHOOL DISTRICT OF ORANGE COUNTY

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

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2013, the District operated 244 schools and reported 2 virtual education cost centers serving prekindergarten through twelfth grade students, reported 182,438.49 unweighted FTE for those students, and received approximately $443.5 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

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 brick and mortar school students, 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 that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately $26.3 million for student transportation as part of the State funding through FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

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111 West Madison Street
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

We have examined the Orange County District School Board's compliance 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, 2013. 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 2012-13* 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.

Our examination procedures disclosed the following material noncompliance: 562 of the 748 students in our ESOL sample,[1] 159 of the 611 students in our ESE Support Levels 4 and 5 sample,[2] and 44 of the 110 students in our Career Education 9-12 (OJT) sample[3] 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 Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013.

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[1]*For ESOL, see SCHEDULE D, Finding Nos. 34, 35, 39, 40, 41, 42, 45, 46, 47, 51, 52, 55, 56, 58, 59, 60, 62, 63, 65, 66, 71, 72, 73, 75, 76, 77, 78, 79, 80, 85, 89, 90, 91, 98, 99, 100, 101, 102, 106, 111, 112, 113, 114, 115, 116, 117, 118, 128, 129, 130, 131, 132, 133, 135, 137, 138, 139, 140, 141, 151, 152, 153, 154, 155, 158, 159, 160, 161, 164, 165, 166, 167, 172, 173, 175, 176, 182, 183, 184, and 185.*

[2]*For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 16, 17, 18, 20, 21, 22, 23, 24, 25, 27, 31, 36, 43, 48, 49, 53, 67, 68, 69, 70, 81, 82, 83, 84, 92, 95, 103, 104, 107, 108, 119, 120, 121, 134, 142, 143, 144, 157, 162, 163, 168, 170, 171, and 178.*

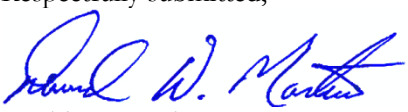
[3]*For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 57, 109, 110, 122, 123, 124, 145, 146, 147, 148, and 179.*

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, 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
Tallahassee, Florida
May 13, 2014

[4] *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 deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

SCHEDULE A

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 182,438.49 unweighted FTE at 244 schools and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (246) consisted of the total number of brick and mortar schools in the District that offered courses as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP funded programs. The population of students (40,454) consisted of the total number of students in each program at the schools and virtual education cost centers in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

	Number of Schools		Number of Students		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	240	30	28,702	335	13	129,719.9300	285.1670	436.6434
Basic with ESE Services	238	32	6,323	247	25	30,640.9300	208.9248	38.4789
ESOL	211	25	4,246	748	562	18,181.4400	599.9953	(394.1102)
ESE Support Levels 4 and 5	159	28	980	611	159	2,871.9300	455.1702	(99.9716)
Career Education 9-12	30	5	203	110	44	1,024.2600	25.5371	(6.6089)
All Programs	246	32	40,454	2,051	803	182,438.4900	1,574.7944	(25.5684)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,583) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with Exceptional Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 426 and found exceptions for 33 of those teachers.

PROPOSED ADJUSTMENTS

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. (See SCHEDULES B, C, and D.)

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2013

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	166.9982	1.117	186.5370
102	Basic 4-8	101.4686	1.000	101.4686
103	Basic 9-12	168.1766	1.020	171.5401
111	Grades K-3 with ESE Services	10.0437	1.117	11.2188
112	Grades 4-8 with ESE Services	9.7027	1.000	9.7027
113	Grades 9-12 with ESE Services	18.7325	1.020	19.1072
130	ESOL	(394.1102)	1.167	(459.9266)
254	ESE Support Level 4	(68.5522)	3.524	(241.5780)
255	ESE Support Level 5	(31.4194)	5.044	(158.4795)
300	Career Education 9-12	(6.6089)	.999	(6.6023)
Total		(25.5684)		(367.0120)

[1] *See NOTE A6.*

[2] *These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)*

[3] *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

Orange 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, 2013

		Proposed Adjustments[1]			
No.	**Program**	**#0011**	**#0032**	**#0055**	**Balance Forward**
101	Basic K-3	(.1256)	.....	15.4722	15.3466
102	Basic 4-8	.0303	1.6034	7.2972	8.9309
103	Basic 9-12	.3142	7.0684	.....	7.3826
111	Grades K-3 with ESE Services	.....	.....	2.4308	2.4308
112	Grades 4-8 with ESE Services	3.3078	1.0000	.....	4.3078
113	Grades 9-12 with ESE Services	7.8188	5.9005	.....	13.7193
130	ESOL	.....	.....	.....	.0000
254	ESE Support Level 4	(.0201)	(14.4201)	(20.0282)	(34.4684)
255	ESE Support Level 5	(20.3905)	(1.1522)	(5.1720)	(26.7147)
300	Career Education 9-12	.....	.....	.....	.0000
Total		(9.0651)	.0000	.0000	(9.0651)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0070**	**#0123**	**#0131**	**#0141**	**Balance Forward**
101	15.3466	.5000	.....	.....	12.0000	27.8466
102	8.9309	.....	.....	8.9943	2.1605	20.0857
103	7.3826	.....	6.2057	.....	.....	13.5883
111	2.4308	.....	.....	.....	.....	2.4308
112	4.3078	.....	.....	(.5000)	.....	3.8078
113	13.7193	.....	(2.0000)	.....	.....	11.7193
130	.0000	.....	(5.7057)	(8.4943)	(14.1605)	(28.3605)
254	(34.4684)	(.5000)	(.5000)	(.0788)	.....	(35.5472)
255	(26.7147)	.....	.....	(.4298)	.....	(27.1445)
300	.0000	.....	.....	.....	.....	.0000
Total	(9.0651)	.0000	(2.0000)	(.5086)	.0000	(11.5737)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0214**	**#0232**	**#0242**	**#0252**	**Balance Forward**
101	27.8466	1.5000	9.3581	.....	.....	38.7047
102	20.0857	4.5246	5.4980	9.2113	.....	39.3196
103	13.5883	.....	.....	.....	15.5668	29.1551
111	2.4308	1.0000	.....	.....	.....	3.4308
112	3.8078	.....	.5000	.....	.....	4.3078
113	11.7193	.....	.....	.....	.....	11.7193
130	(28.3605)	(6.0246)	(11.8747)	(9.7113)	(15.5668)	(71.5379)
254	(35.5472)	(1.0000)	(3.4814)	.....	.....	(40.0286)
255	(27.1445)	.....	.....	.....	.....	(27.1445)
300	.0000	.....	.....	.....	(.5525)	(.5525)
Total	(11.5737)	.0000	.0000	(.5000)	(.5525)	(12.6262)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0322**	**#0431**	**#0511**	**#0551**	**Balance Forward**
101	38.7047	4.0000	26.0000	1.0000	.5000	70.2047
102	39.3196	2.1809	8.3982	.8610	2.2546	53.0143
103	29.1551	.....	.....	.....	.....	29.1551
111	3.4308	.....	.....	2.3127	.....	5.7435
112	4.3078	.....	.....	2.0000	.5000	6.8078
113	11.7193	.....	.....	.....	.....	11.7193
130	(71.5379)	(6.1809)	(34.3982)	(1.3610)	(2.7445)	(116.2225)
254	(40.0286)	.....	.....	(2.8127)	(.6112)	(43.4525)
255	(27.1445)	.....	.....	(2.0000)	.....	(29.1445)
300	(.5525)	.....	.....	.....	.....	(.5525)
Total	(12.6262)	.0000	.0000	.0000	(.1011)	(12.7273)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0661**	**#0691**	**#0881**	**#0931**	**Balance Forward**
101	70.2047	.....	.....	14.9748	.....	85.1795
102	53.0143	.....	.....	11.8165	.....	64.8308
103	29.1551	26.3519	40.3173	.....	13.7516	109.5759
111	5.7435	.....	.....	.3002	.....	6.0437
112	6.8078	.....	.....	1.0000	.....	7.8078
113	11.7193	5.8157	.3635	.....	.....	17.8985
130	(116.2225)	(24.8519)	(38.8173)	(26.2913)	(14.0143)	(220.1973)
254	(43.4525)	(5.9989)	(2.9293)	(1.8002)	.....	(54.1809)
255	(29.1445)	(1.8157)	.6365	.....	(.7373)	(31.0610)
300	(.5525)	.....	.....	.....	(1.2492)	(1.8017)
Total	(12.7273)	(.4989)	(.4293)	.0000	(2.2492)	(15.9047)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#1001**	**#1282**	**#1491**	**#1511**	**Balance Forward**
101	85.1795	.....	12.0000	21.5000	.....	118.6795
102	64.8308	.....	1.9122	5.2970	.....	72.0400
103	109.5759	27.4361	.....	.....	18.5502	155.5622
111	6.0437	.....	.....	3.0000	.....	9.0437
112	7.8078	.....	.....	.....	.....	7.8078
113	17.8985	1.5000	.....	.....	.0000	19.3985
130	(220.1973)	(22.9899)	(13.9122)	(26.7970)	(18.0030)	(301.8994)
254	(54.1809)	(5.5967)	.....	(2.5000)	(2.5000)	(64.7776)
255	(31.0610)	(.5996)	.....	(.5000)	.5000	(31.6606)
300	(1.8017)	(1.3719)	.....	.....	(3.0774)	(6.2510)
Total	(15.9047)	(1.6220)	.0000	.0000	(4.5302)	(22.0569)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#1531**	**#1561**	**#1621**	**#1671**	**Balance Forward**
101	118.6795	22.0167	(.5000)	4.9510	.....	145.1472
102	72.0400	10.4428	(.0517)	4.7060	5.4647	92.6018
103	155.5622	.....	.....	.....	.....	155.5622
111	9.0437	.....	.5000	.5000	.....	10.0437
112	7.8078	.....	.0517	.....	1.0000	8.8595
113	19.3985	.....	.....	.....	.....	19.3985
130	(301.8994)	(32.4595)	.....	(9.6570)	(5.4313)	(349.4472)
254	(64.7776)	.....	.....	(.5000)	(1.0334)	(66.3110)
255	(31.6606)	.....	(.5000)	(.5000)	.....	(32.6606)
300	(6.2510)	.....	.....	.....	.....	(6.2510)
Total	(22.0569)	.0000	(.5000)	(.5000)	.0000	(23.0569)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#1741**	**#1801**	**#1991**	**#7001**	**Balance Forward**
101	145.1472	11.0000	.....	10.8510	.....	166.9982
102	92.6018	5.3950	.....	3.4718	.....	101.4686
103	155.5622	.....	13.9452	.....	.....	169.5074
111	10.0437	.....	.....	.....	.....	10.0437
112	8.8595	.5000	.....	.5000	(.1568)	9.7027
113	19.3985	.....	(.5000)	.....	.....	18.8985
130	(349.4472)	(15.8950)	(13.9452)	(14.8228)	.....	(394.1102)
254	(66.3110)	(.5000)	(1.7412)	.....	.....	(68.5522)
255	(32.6606)	(.5000)	1.7412	.....	.....	(31.4194)
300	(6.2510)	.....	(.2412)	.....	.....	(6.4922)
Total	(23.0569)	.0000	(.7412)	.0000	(.1568)	(23.9549)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]		
No.	**Program**	**Brought Forward**	**#7004**	**Total**
101	Basic K-3	166.9982	.....	166.9982
102	Basic 4-8	101.4686	.....	101.4686
103	Basic 9-12	169.5074	(1.3308)	168.1766
111	Grades K-3 with ESE Services	10.0437	.....	10.0437
112	Grades 4-8 with ESE Services	9.7027	.....	9.7027
113	Grades 9-12 with ESE Services	18.8985	(.1660)	18.7325
130	ESOL	(394.1102)	.....	(394.1102)
254	ESE Support Level 4	(68.5522)	.....	(68.5522)
255	ESE Support Level 5	(31.4194)	.....	(31.4194)
300	Career Education 9-12	(6.4922)	(.1167)	(6.6089)
Total		(23.9549)	(1.6135)	(25.5684)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

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 2012-13* 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 Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on pages 88 and 89.

Findings	Proposed Net Adjustments (Unweighted FTE)
Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
District-Wide – Attendance Procedures	
1. [Ref. --] Our examination of the District's attendance procedures and the procedures observed while examining the individual schools in our sample disclosed some areas that require the District to exercise further oversight and enhancement of its procedures to make them more specific in their clarity and expectations for the schools' adherence to these procedures. We noted that there were no written District procedures requiring schools to verify the attendance on a daily basis (or on a period-by period basis in the middle and secondary levels) or procedures to ensure that the schools maintain documentation to support changes made to attendance data for those instructors or schools not using *Progress Book* (the District's primary automated attendance system).	

(Finding Continues on Next Page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings	Proposed Net Adjustments (Unweighted FTE)
District-Wide – Attendance Procedures (Continued)	
We noted the following specific observations in 15 of the 30 sample schools:	
a. Schools did not consistently monitor teachers' attendance taking. The internal report (*Daily Unsubmitted Attendance Report by Teacher*), which is the report that documents whether or not the teachers had input their attendance for a given day, was not retained for the 2012-13 school year by all schools.	
b. Schools did not always retain substitute teachers' manual attendance rosters.	
c. Schools did not always retain sign-in or sign-out logs that documented students' late arrivals or early departures.	
d. The Principals did not always sign statements certifying the accuracy of the attendance for the 2012-13 school year.	
Since student attendance defaults to present when attendance is not taken, the lack of proper monitoring could result in students being reported for FEFP funding who were not in attendance during the survey period.	
Additionally, we were advised that the presentation of attendance from *Progress Book* could only be provided for one day of the survey week due to system limitations. Management was advised that all days should be available and accessible to support all attendance activity of all students.	
District management acknowledges the need for more oversight and training and has provided corrective actions that are being made regarding these issues. Since we were able to validate our sample students' attendance using this one day; we present this disclosure Finding with no proposed adjustments.	
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound Program (#0011)		
2. [Ref. 1101] 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	.1608	
255 ESE Support Level 5	(.1608)	.0000
3. [Ref. 1102] The class schedules for 23 ESE students enrolled in the Hospital and Homebound Program were incorrectly reported. We noted that the students were reported in Program No. 255 (ESE Support Level 5) for instruction provided through teleclasses. However, since the instruction provided through teleclasses was not specifically provided by the teachers in the same location as the students, the students were not eligible for the 13 Special Considerations points that were included on the students' *Matrix of Services* forms. Consequently, the reporting of these classes should have been reported in either Program No. 112 (Grades 4-8 with ESE Services) or Program No. 113 (Grades 9-12 with ESE Services). (See also Finding No. 4 [Ref. 1103], Finding No. 5 [Ref. 1104], Finding No. 7 [Ref 1106], Finding No. 8 [Ref. 1107], Finding No. 10 [Ref. 1109], Finding No. 13 [Ref. 1112], Finding No. 14 [Ref. 1113], Finding No. 15 [Ref. 1114], and Finding No. 18 [Ref. 1117]). We also noted the following for 5 of the 23 students: (a) the homebound instructor's *One-to-One Time Sheet* (actual one-on-one instruction) for 1 student was missing and could not be located, and the instructional time reported for 2 courses was overstated for 4 students. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.6008	
113 Grades 9-12 with ESE Services	7.5886	
255 ESE Support Level 5	(8.3765)	(.1871)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Hospital and Homebound Program (#0011) (Continued)		
4. [Ref. 1103] The homebound instructors' *One-to-One Time Sheet*s for 12 ESE students (supporting actual one-on-one instruction) were missing and could not be located. We also noted the instructional time for two courses was overstated for 3 of the students and incorrectly reported in Program No. 255 (ESE Support Level 5) as described in Finding No. 3 (Ref. 1102). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.3204	
113 Grades 9-12 with ESE Services	4.0845	
255 ESE Support Level 5	(5.0007)	(.5958)
5. [Ref. 1104] We noted the following exceptions involving two ESE students enrolled in the Hospital and Homebound Program:		
a. The *Matrix of Services* forms were missing and could not be located.		
b. The class schedules for these students were incorrectly reported in Program No. 255 (ESE Support Level 5) as described in Finding No. 3 (Ref. 1102).		
c. The homebound instructors' *One-to-One Time Sheet*s for actual one-on-one instruction were missing and could not be located.		
d. The instructional time for one course was overstated for one of the students.		
We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.8676	
113 Grades 9-12 with ESE Services	.7076	
255 ESE Support Level 5	(1.6756)	(.1004)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound Program (#0011) (Continued)		
6. [Ref. 1105] The *Physician's Statement & Medical Referral* form supporting one ESE student's Hospital and Homebound placement was missing and could not be located. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.0402	
255 ESE Support Level 5	(.0402)	.0000
7. [Ref. 1106] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms and incorrectly reported in Program No. 255 (ESE Support Level 5) as described in Finding No. 3 (Ref. 1102). We also noted the instructional time for one course was overstated for one of the students. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.3338	
113 Grades 9-12 with ESE Services	.7543	
255 ESE Support Level 5	(1.1215)	(.0334)
8. [Ref. 1107] The homebound instructors' *One-to-One Time Sheet*s for 13 ESE students in the Hospital and Homebound Program were either missing and could not be located or reported more time than was supported by the homebound instructors' *One-to-One Time Sheets*. We also noted that 1 of the 13 students was incorrectly reported in Program No. 255 (ESE Support Level 5) as described in Finding No. 3 (Ref. 1102). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.0201	
255 ESE Support Level 5	(.8407)	(.8206)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound Program (#0011) (Continued)		
9. [Ref. 1108] The *Matrix of Services* form for one ESE student was not prepared until October 24, 2012, which was after the October 2012 reporting survey period. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.0301	
255 ESE Support Level 5	(.0301)	.0000
10. [Ref. 1109] We noted the following exceptions involving one ESE student in the Hospital and Homebound Program:		
a. The student was not reported in accordance with the student's *Matrix of Services* form.		
b. The student was incorrectly reported in Program No. 255 (ESE Support Level 5) as described in Finding No. 3 (Ref. 1102).		
c. The homebound instructor's *One-to-One Time Sheet* for this student's one-on-one instruction was missing and could not be located.		
We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.6408	
255 ESE Support Level 5	(.6877)	(.0469)
11. [Ref. 1110] The *Matrix of Services* form for one ESE student in the Hospital and Homebound Program was missing and could not be located. We also noted the homebound instructor's *One-to-One Time Sheet* for this student was missing and could not be located. We propose the following adjustment:		
255 ESE Support Level 5	(.0202)	(.0202)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound Program (#0011) (Continued)		
12. [Ref. 1111] Two students (in our Basic sample) were incorrectly reported in Program Nos. 101 (Basic K-3) or Program No. 103 (Basic 9-12). The students were enrolled in the Hospital and Homebound Program and had valid IEPs, *Matrix of Services* forms, and *Physician's Statement & Medical Referral* forms in effect for the reporting survey periods. Thus, the students should have been reported in Program No. 255 (ESE Support Level 5) for instruction provided on a one-to-one basis or in Program No. 113 (Grades 9-12 with ESE Services) for instruction provided by teleclasses. We also noted the homebound instructors' *One-to-One Time Sheet*s (three courses for one student and one course for the other student) were missing and could not be located. We propose the following adjustment:		
101 Basic K-3	(.1256)	
103 Basic 9-12	(.1803)	
113 Grades 9-12 with ESE Services	.1602	
255 ESE Support Level 5	.0503	(.0954)
13. [Ref. 1112] The *Matrix of Services* form for one ESE student was not prepared until January 23, 2013, which was after the October 2012 reporting survey period. We also noted the following: (a) the homebound instructor's *One-to-One Time Sheet* for actual one-on-one instruction was missing and could not be located, and (b) the student was incorrectly reported in Program No. 255 (ESE Support Level 5) as described in Finding No. 3 (Ref. 1102). We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.8226	
255 ESE Support Level 5	(.8377)	(.0151)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound Program (#0011) (Continued)		
14. [Ref. 1113] The *Matrix of Services* form for one ESE student was missing and could not be located. We also noted that the student was incorrectly reported in Program No. 255 (ESE Support Level 5) as described in Finding No. 3 (Ref. 1102). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.4540	
255 ESE Support Level 5	(.4540)	.0000
15. [Ref. 1114] The IEP for one ESE student lacked one of the two required signatures of the IEP team participants. We also noted that the student was incorrectly reported in Program No. 255 (ESE Support Level 5) as described in Finding No. 3 (Ref. 1102). We propose the following adjustment:		
103 Basic 9-12	.3538	
255 ESE Support Level 5	(.3538)	.0000
16. [Ref. 1115] We noted the following exceptions involving two ESE students who were enrolled in the Hospital and Homebound Program: (a) the students' files did not contain valid IEPs, *Matrix of Services* forms, or *Physician's Statement & Medical Referral* forms that were in effect for the reporting survey periods, and (b) the homebound instructor's *One-to-One Time Sheet* for actual one-on-one instruction for one of the students was missing and could not be located. We propose the following adjustment:		
102 Basic 4-8	.0303	
255 ESE Support Level 5	(.0930)	(.0627)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound Program (#0011) (Continued)		
17. [Ref. 1116] We noted the following exceptions for three ESE students: (a) the IEP for one student was not signed and the *Matrix of Services* form was missing and could not be located, and (b) two students were not reported in accordance with their *Matrix of Services* forms. We propose the following adjustment:		
103 Basic 9-12	.1407	
112 Grades 4-8 with ESE Services	.0402	
254 ESE Support Level 4	(.0201)	
255 ESE Support Level 5	(.1608)	.0000
18. [Ref. 1117] Two ESE students in the Hospital and Homebound Program were absent from school during the 11-day window of the February 2013 reporting survey period and should not have been reported with that survey's results. We also noted the following: (a) the students were incorrectly reported in Program No. 255 (ESE Support Level 5) as described in Finding No. 3 (Ref. 1102), and (b) the homebound instructor's *One-to-One Time Sheet* for actual one-on-one instruction was missing and could not be located for one of the students. We propose the following adjustment:		
255 ESE Support Level 5	(.5875)	(.5875)
19. [Ref. 1118] The timecards to support the attendance of seven ESE full-time students who were reported in course No. 7980120 (Career Experiences [OJT]) were missing and could not be located. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(6.5000)	(6.5000)
		(9.0651)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Esteem Academy (#0032)		
20. [Ref. 3201] The total ratings scores on eight ESE students' *Matrix of Services* forms had not been properly calculated and were not in agreement with the individual services indicated on the *Matrix of Services* forms. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	4.5000	
254 ESE Support Level 4	(5.0000)	.0000
21. [Ref. 3202] The *Matrix of Services* forms for two ESE students were not prepared until after the October 2012 reporting survey period. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
22. [Ref. 3203] One ESE student was reported in Program No. 255 (ESE Support Level 5) for instruction provided both on-campus and in the Hospital and Homebound Program. However, the *Matrix of Services* form relating to the Hospital and Homebound Program instruction in the student's file was not dated and the file did not have a *Matrix of Services* form to cover the on-campus instruction. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.4005	
255 ESE Support Level 5	(.4005)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Esteem Academy (#0032) (Continued)		
23. [Ref. 3204] The file for one ESE student had two conflicting *Matrix of Services* forms prepared (one supported reporting in Program No. 254 [ESE Support Level 4] and one supported reporting in Program No. 113 [Grades 9-12 with ESE Services]). Consequently, we were unable to determine which *Matrix of Services* form was valid. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
24. [Ref. 3205] The *Matrix of Services* form for one ESE student was missing and could not be located. We also noted that the IEP for this student was not signed by those who participated in the development of the IEP; consequently, the student's IEP was not authorized. We propose the following adjustment:		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
25. [Ref. 3206] The file for one ESE student did not contain a *Matrix of Services* form and IEP that covered the February 2013 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
26. [Ref. 3271/72/73] Three teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Elementary Education (Ref. 3271), English (Ref. 3272), and Math (Ref. 3273) but taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Esteem Academy (#0032) (Continued)		
Ref. 3271		
102 Basic 4-8	.5397	
103 Basic 9-12	.6503	
254 ESE Support Level 4	(1.1676)	
255 ESE Support Level 5	(.0224)	.0000
Ref. 3272		
103 Basic 9-12	3.4509	
254 ESE Support Level 4	(3.3017)	
255 ESE Support Level 5	(.1492)	.0000
Ref. 3273		
102 Basic 4-8	1.0637	
103 Basic 9-12	1.9672	
254 ESE Support Level 4	(2.9508)	
255 ESE Support Level 5	(.0801)	.0000
		.0000
Princeton House Charter School (#0055)		

27. [Ref. 5501] 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	(1.0000)	.0000

28. [Ref. 5571/72/73] Three teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in ESE but taught courses that also required an endorsement in Autism Spectrum Disorders. We also noted that the parents of students were not notified of the teachers' out-of-field status. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Princeton House Charter School (#0055) (Continued)		
Ref. 5571		
101 Basic K-3	4.1562	
254 ESE Support Level 4	(3.2516)	
255 ESE Support Level 5	(.9046)	.0000
Ref. 5572		
101 Basic K-3	2.4035	
102 Basic 4-8	6.4161	
254 ESE Support Level 4	(8.8196)	.0000
Ref. 5573		
101 Basic K-3	3.9969	
254 ESE Support Level 4	(2.8267)	
255 ESE Support Level 5	(1.1702)	.0000

29. [Ref. 5574] One therapist hired to provide Speech Therapy for ESE students did not hold a current therapy license that was valid for the February 2013 reporting survey period. We propose the following adjustment:

101 Basic K-3	4.9156	
102 Basic 4-8	.8811	
254 ESE Support Level 4	(3.6995)	
255 ESE Support Level 5	(2.0972)	.0000

30. [Ref. 5575] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required an endorsement in PK Disabilities. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We further noted that the teacher did not complete the General Knowledge requirements within one calendar year of the teacher's date of employment as required by Section 1012.56(2)(g) & (7), FS, and Rule 6A-4.0021, FAC. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Princeton House Charter School (#0055) (Continued)		
111 Grades K-3 with ESE Services	2.4308	
254 ESE Support Level 4	(2.4308)	.0000
		.0000
UCP Pine Hills Charter School (#0070)		
31. [Ref. 7001] There was no evidence that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student's new IEP was prepared in January 2013. We also noted that the file contained only an unsigned IEP covering the February 2013 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
Drop Back In Academy (#0123)		
32. [Ref. 12301] We noted the following exceptions for three Basic students: (a) two students were absent from school during the 11-day window of the reporting survey period and should not have been reported with that survey's results, and (b) one student was enrolled during the survey week; however, the teacher's source document of attendance did not confirm that the student actually attended any courses. We propose the following adjustment:		
103 Basic 9-12	(1.0000)	
113 Grades 9-12 with ESE Services	(.5000)	(1.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Drop Back In Academy (#0123) (Continued)		
33. [Ref. 12302] The files for three ESE students did not contain an IEP or EP covering the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000
34. [Ref. 12303] The files for 14 ELL students did not contain the *ELL Student Plans* or parental notification letters regarding the students' ESOL placements. We also noted the following for 5 of these students:		
a. The files for 4 students did not contain documentation (English language assessments and ELL Committee recommendations) justifying the students' extended ESOL placements for a fourth, fifth, or sixth year.		
b. The file for 1 student in the second year of ESOL placement did not contain an English language assessment supporting the ESOL placement and we further noted that the student was absent during the entire 11-day survey window in the February 2013 reporting survey period and should not have been reported with that survey's results.		
We propose the following adjustment:		
103 Basic 9-12	4.6051	
130 ESOL	(5.1051)	(.5000)
35. [Ref. 12304] The file for one ELL student did not contain an updated *ELL Student Plan* or evidence that an ELL Committee had convened to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Drop Back In Academy (#0123) (Continued)		
103 Basic 9-12	.3003	
130 ESOL	(.3003)	.0000
36. [Ref. 12305] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
37. [Ref. 12371] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught one course that required certification in Earth and Space Science. 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:		
103 Basic 9-12	.3003	
130 ESOL	(.3003)	.0000
		(2.0000)
Howard Middle School (#0131)		
38. [Ref. 13101] The files for two ESE students did not contain an IEP (or EP) covering the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		
102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings	Proposed Net Adjustments (Unweighted FTE)
Howard Middle School (#0131) (Continued)	
39. [Ref. 13102] ELL Committees were not convened to consider two ELL students' extended ESOL placements for a fifth year in the October 2012 reporting survey period. We also noted the *ELL Student Plan*s were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 reporting survey period. We further noted that the students had withdrawn prior to the February 2013 reporting survey period and should not been reported with that survey's results. We propose the following adjustment:	
102 Basic 4-8 .5140	
130 ESOL (1.5140)	(1.0000)
40. [Ref. 13103] ELL Committees were not convened to consider three ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted one or more of the following exceptions:	
a. The *ELL Student Plan* was missing and could not be located or was not completed in a timely manner (i.e., prior to the reporting survey period).	
b. The student's file did not contain written parental notification of their child's initial ESOL placement.	
c. The English language assessment was not completed prior to the student's extended ESOL placement for a fourth year.	
d. The IPT that was administered prior to the reporting survey period scored the student as English language proficient.	
We propose the following adjustment:	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Howard Middle School (#0131) (Continued)		
102 Basic 4-8	2.8168	
130 ESOL	(2.8168)	.0000

41. [Ref. 13104] The *ELL Student Plans* for four students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 and February 2013 reporting survey periods. We also noted the file for one of the students did not contain documentation to support that the parents had been notified of their child's ESOL placement. We propose the following adjustment:

102 Basic 4-8	2.2710	
130 ESOL	(2.2710)	.0000

42. [Ref. 13105] The files for three ELL students did not contain *ELL Student Plans* covering the 2012-13 school year. We also noted the files for two of the three students were lacking documentation to support that the parents had been notified of their children's ESOL placements and did not have English language assessments supporting the students' ESOL placements. We propose the following adjustment:

102 Basic 4-8	1.7411	
130 ESOL	(1.7411)	.0000

43. [Ref. 13106/07/08] The course schedules for 13 ESE students were incorrectly reported. The FTE earned for one or more of the courses reported did not agree with the instructional minutes provided for those courses resulting in the FTE reported to be understated in the October 2012 reporting survey period (Ref. 13108). We also noted the following exceptions for 3 of the 13 students in the February 2013 reporting survey period:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Howard Middle School (#0131) (Continued)		
a. The *Matrix of Services* forms for two students (Ref. 13106) were not completed until March 19, 2013, and June 24, 2013, respectively, which were after the February 2013 reporting survey period.		
b. One student (Ref. 13107) was not reported in accordance with the student's *Matrix of Services* form.		
We propose the following adjustments:		
Ref. 13106		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
Ref. 13107		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
Ref. 13108		
254 ESE Support Level 4	.4212	
255 ESE Support Level 5	.0702	.4914
44. [Ref. 13171] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 120 of the 180 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	.1514	
130 ESOL	(.1514)	.0000
		(.5086)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Lakeville Elementary School (#0141)		
45. [Ref. 14101] The *ELL Student Plans* for 15 ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 and February 2013 reporting survey periods. We also noted the following exceptions for 8 of the 15 students:		
a. The letters sent to notify the parents of their children's ESOL placements for 3 students were not timely (i.e., prior to the October 2012 reporting survey period).		
b. ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey or within 30 school days prior to the students' ESOL anniversary dates) to consider 5 students' extended ESOL placements for a fourth, fifth, or sixth year and the file for 1 of the students did not contain a current English language assessment to support the student's extended ESOL placement.		
We propose the following adjustment:		
101 Basic K-3	12.0000	
102 Basic 4-8	2.1605	
130 ESOL	(14.1605)	.0000
		.0000
Endeavor Elementary School (#0214)		
46. [Ref. 21401] The *ELL Student Plans* for two ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans*. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Endeavor Elementary School (#0214) (Continued)		
101 Basic K-3	.5000	
102 Basic 4-8	.9076	
130 ESOL	(1.4076)	.0000

47. [Ref. 21402/03] ELL Committees were either not convened (Ref. 21402 - one student) or not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) (Ref. 21403 - four students) to consider five students' extended ESOL placements for a fourth or fifth year. We propose the following adjustments:

Ref. 21402		
102 Basic 4-8	.9210	
130 ESOL	(.9210)	.0000
Ref. 21403		
101 Basic K-3	1.0000	
102 Basic 4-8	.9076	
130 ESOL	(1.9076)	.0000

48. [Ref. 21404] The *Matrix of Services* form for one ESE student was not completed until February 20, 2013, which was after the February 2013 reporting survey period. We propose the following adjustment:

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

49. [Ref. 21405] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Endeavor Elementary School (#0214) (Continued)		
50. [Ref. 21471] One teacher whose classes included ELL students had earned only 120 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	1.7884	
130 ESOL	(1.7884)	.0000
		.0000
West Creek Elementary School (#0232)		
51. [Ref. 23201] The *ELL Student Plans* for 19 ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until November 21, 2012, which was after the October 2012 reporting survey period. We propose the following adjustment:		
101 Basic K-3	8.0000	
102 Basic 4-8	1.1817	
130 ESOL	(9.1817)	.0000
52. [Ref. 23202/03] ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period and within 30 school days prior to the students' ESOL anniversary dates) to consider five ELL students' extended ESOL placements for a fourth or fifth year (Ref. 23202/03). We also noted the following: (a) the English language proficiency was not assessed within 30 school days prior to one student's fifth year ESOL anniversary date or the February 2013 reporting survey period (Ref. 23202), and (b) the *ELL Student Plans* were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until November 21, 2012, which was after the October 2012 reporting survey period (Ref. 23202/03). We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
West Creek Elementary School (#0232) (Continued)		
Ref. 23202		
102 Basic 4-8	.8612	
130 ESOL	(.8612)	.0000
Ref. 23203		
101 Basic K-3	.5000	
102 Basic 4-8	1.3318	
130 ESOL	(1.8318)	.0000

53. [Ref. 23204] The *Matrix of Services* form for one ESE student was not completed until March 27, 2013, which was after the February 2013 reporting survey period. We propose the following adjustment:

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

54. [Ref. 23271] The parents of ESE students taught by one out-of-field teacher in the October 2012 reporting survey period were not notified of the teacher's out-of-field status in ESE. We propose the following adjustment:

101 Basic K-3	.8581	
102 Basic 4-8	2.1233	
254 ESE Support Level 4	(2.9814)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Legacy Middle School (#0242)		
55. [Ref. 24201/02] The *ELL Student Plans* for 18 ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 and February 2013 reporting survey periods (Ref. 24201/02). We also noted the following exceptions for 2 of the 18 students: (a) the file for 1 student did not contain documentation to support that the student's parents had been notified of their child's ESOL placement (Ref. 24201), and (b) an ELL Committee form was not signed for 1 of the 18 students (Ref. 24202). We propose the following adjustments:		
Ref. 24201		
102 Basic 4-8	6.5655	
130 ESOL	(6.5655)	.0000
Ref. 24202		
102 Basic 4-8	2.7726	
130 ESOL	(2.7726)	.0000
56. [Ref. 24203] One ELL student withdrew from school prior to the February 2013 reporting survey period and should not have been reported with the survey's results. We propose the following adjustment:		
102 Basic 4-8	(.1268)	
130 ESOL	(.3732)	(.5000)
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Ocoee High School (#0252)		
57. [Ref. 25201] The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We also noted the following exceptions for two of the four students during the October 2012 reporting survey period: (a) one student was reported for more work hours than was supported by the student's timecard, and (b) one student's timecard was not signed by the student's supervisor. We propose the following adjustment:		
300 Career Education 9-12	(.5525)	(.5525)
58. [Ref. 25202] The files for 11 ELL students did not contain evidence that the *ELL Student Plans* were reviewed and updated for the 2012-13 school year. We also noted the following exceptions for 5 of the 11 students:		
a. ELL Committees were not convened to consider two students' extended ESOL placement for a fourth or sixth year and the students' English language proficiency was not assessed within the 30 school days of the students' ESOL anniversary dates.		
b. The English language proficiency was not assessed upon the return of two students who had left the District for two years.		
c. One student was beyond the maximum six-year period allowed for State funding of ESOL.		
We propose the following adjustment:		
103 Basic 9-12	8.7378	
130 ESOL	(8.7378)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Ocoee High School (#0252) (Continued)		
59. [Ref. 25203] The *ELL Student Plans* for seven ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* We also noted an that an ELL Committee was not convened to consider one of the student's extended ESOL placement for a fifth year. We propose the following adjustment:		
103 Basic 9-12	5.2327	
130 ESOL	(5.2327)	.0000
60. [Ref. 25204] The files for two ELL students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	1.4469	
130 ESOL	(1.4469)	.0000
61. [Ref. 25271] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.1494	
130 ESOL	(.1494)	.0000
		(.5525)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Whispering Oak Elementary School (#0322)		
62. [Ref. 32202/03] The *ELL Student Plans* for 13 ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 reporting survey period (Ref. 32202/03). We also noted that ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider 7 of the 13 students' extended ESOL placements for a fifth and sixth year (Ref. 32202). We propose the following adjustments:		
Ref. 32202		
101 Basic K-3	1.0000	
102 Basic 4-8	2.1809	
130 ESOL	(3.1809)	.0000
Ref. 32203		
101 Basic K-3	3.0000	
130 ESOL	(3.0000)	.0000
		.0000
Union Park Elementary School (#0431)		
63. [Ref. 43101/02/03/04] The *ELL Student Plans* for 40 ELL students were either missing (6 students) or were incomplete (34 students) as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 and February 2013 reporting survey periods (Ref. 43101/02/03/04). We also noted the following exceptions for 14 of these students:		
a. The parents of 4 students were not notified of the students' ESOL placements (Ref. 43101).		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Union Park Elementary School (#0431) (Continued)		
b. The English language proficiency was not assessed for 3 students who reenrolled in the District after more than a six-month absence (Ref. 43102).		
c. ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider 7 students' extended ESOL placements for a fourth, fifth, or sixth year (Ref. 43103).		
We propose the following adjustments:		
Ref. 43101		
101 Basic K-3	21.5000	
102 Basic 4-8	3.8256	
130 ESOL	(25.3256)	.0000
Ref. 43102		
101 Basic K-3	.5000	
102 Basic 4-8	.9292	
130 ESOL	(1.4292)	.0000
Ref. 43103		
101 Basic K-3	2.5000	
102 Basic 4-8	3.6434	
130 ESOL	(6.1434)	.0000
Ref. 43104		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Dillard Street Elementary School (#0511)		
64. [Ref. 51101] The file for one ESE student did not contain an IEP covering the February 2013 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
65. [Ref. 51103] The *ELL Student Plan* for one student was incomplete as the course schedule supporting the courses that would employ ESOL strategies was not made a part of the student's *ELL Student Plan*. We propose the following adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
66. [Ref. 51104] An ELL Committee was not convened for one ELL student until after the October 2012 reporting survey period and the intent of the ELL Committee meeting was not to consider the student's extended ESOL placement for a fifth year but to determine the student's academic needs. We propose the following adjustment:		
102 Basic 4-8	.8610	
130 ESOL	(.8610)	.0000
67. [Ref. 51105] We noted the following exceptions for five ESE students: (a) the *Matrix of Services* forms that corresponded to the four students' IEPs were either not updated or were not completed until after the October 2012 and February 2013 reporting survey periods, and (b) the file for one student did not contain a *Matrix of Services* form that corresponded to the student's IEP. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Dillard Street Elementary School (#0511) (Continued)		
111 Grades K-3 with ESE Services	1.8127	
112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	(1.3127)	
255 ESE Support Level 5	(2.0000)	.0000

68. [Ref. 51106] The *Matrix of Services* forms for two ESE students were not dated and we were otherwise unable to determine whether the *Matrix of Services* forms had been prepared prior to the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.5000)	.0000
		.0000

Conway Elementary School (#0551)

69. [Ref. 55101] The evidence to support that the *Matrix of Services* form had been reviewed and updated when one ESE student's new IEP was prepared was not completed until after the October 2012 reporting survey period and we also noted that this student was not reported in accordance with the *Matrix of Services* form. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Conway Elementary School (#0551) (Continued)		
70. [Ref. 55102] The number of instructional minutes was incorrectly reported for three PK ESE students (one student was in the October 2012 and February 2013 reporting survey periods, one student was in the October 2012 reporting survey period, and one student was in the February 2013 reporting survey period). The three students were reported for approximately 750 minutes per student but were enrolled in the afternoon session for only 690 minutes per student. We propose the following adjustment:		
254 ESE Support Level 4	(.1011)	(.1011)
71. [Ref. 55103] An ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider one ELL student's extended ESOL placement for a sixth year. We propose the following adjustment:		
102 Basic 4-8	.4489	
130 ESOL	(.4489)	.0000
72. [Ref. 55104] Two ELL students scored English proficient on the IPT for listening and speaking but were not administered the IPT for reading and writing. We also noted that ELL Committees were not convened to consider the students' ESOL placements. We propose the following adjustment:		
102 Basic 4-8	1.3467	
130 ESOL	(1.3467)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Conway Elementary School (#0551) (Continued)		
73. [Ref. 55105] ELL Committees were not convened to consider two ELL students' extended ESOL placements until after the students' ESOL anniversary dates and after the October 2012 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.5000	
102 Basic 4-8	.4489	
130 ESOL	(.9489)	.0000
74. [Ref. 55171] One teacher was not properly certified and was not approved by the School Board to teach Elementary Education out of field until December 11, 2012, which was after the October 2012 reporting survey period. 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	.0101	
254 ESE Support Level 4	(.0101)	.0000
		(.1011)
Colonial High School (#0661)		
75. [Ref. 66101] ELL Committees were not convened to consider 15 ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that 9 of the 15 students had one or more of the following exceptions:		
a. The student was not reassessed prior to the student's continued ESOL placement.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Colonial High School (#0661) (Continued)		
b. The *ELL Student Plan* was either missing or was incomplete as the course schedules supporting the courses that would employ ESOL strategies were either not made a part of the *ELL Student Plan* or not until after the reporting survey period.		
c. Written parental notification was either missing or not completed until after the reporting survey period.		
We propose the following adjustment:		
103 Basic 9-12	9.9820	
130 ESOL	(9.9820)	.0000
76. [Ref. 66102] The *ELL Student Plans* for 15 ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 and February 2013 reporting survey periods. We also noted that the written parental notifications of their children's ESOL placements for 5 of the students were not completed until after the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		
103 Basic 9-12	6.8295	
130 ESOL	(6.8295)	.0000
77. [Ref. 66103] One ELL student who reentered the District after an extended absence was not reassessed to determine the student's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.7954	
130 ESOL	(.7954)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Colonial High School (#0661) (Continued)		
78. [Ref. 66104] The files for four ELL students did not contain documentation to support that the student's parents had been notified of their children's ESOL placements. We also noted that the *ELL Student Plans* for three of these students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	2.4964	
130 ESOL	(2.4964)	.0000
79. [Ref. 66105/06] The *ELL Student Plans* for four ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans*. We propose the following adjustments:		
Ref. 66105		
103 Basic 9-12	1.6276	
130 ESOL	(1.6276)	.0000
Ref. 66106		
103 Basic 9-12	.1582	
130 ESOL	(.1582)	.0000
80. [Ref. 66107] One student was incorrectly reported in ESOL. The student was dismissed from the ESOL Program prior to the October 2012 reporting survey period and should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:		
103 Basic 9-12	.3016	
130 ESOL	(.3016)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Colonial High School (#0661) (Continued)		
81. [Ref. 66109/13] The files for two ESE students (one student was in our Basic with ESE Services sample and one student was in our ESE Support Levels 4 and 5 sample) did not contain an IEP covering the October 2012 reporting survey period. We propose the following adjustments:		
Ref. 66109		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
Ref. 66113		
103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
82. [Ref. 66110] The *Matrix of Services* forms for three ESE students were missing and could not be located. We also noted for one of the students that the IEP was lacking the signature page. We further noted that the course schedule for one of the students was not accurately reported resulting in the FTE being understated for that student. We propose the following adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(1.4989)	
255 ESE Support Level 5	(1.0000)	.0011
83. [Ref. 66111] We noted the following exceptions for six ESE students: (a) five students were not reported in accordance with the students' *Matrix of Services* forms, and (b) the *Matrix of Services* form for one student was not completed until after the October 2012 reporting survey period. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Colonial High School (#0661) (Continued)		
113 Grades 9-12 with ESE Services	4.0000	
254 ESE Support Level 4	(3.5000)	
255 ESE Support Level 5	(.5000)	.0000

84. [Ref. 66112] One ESE student was reported 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 both homebound instruction and on-campus instruction and the file did not contain a *Matrix of Services* form that covered the services that were provided while on-campus. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3157	
255 ESE Support Level 5	(.3157)	.0000

85. [Ref. 66114] The *ELL Student Plan* for one ELL student was incomplete as the course schedule supporting the courses that would employ ESOL strategies was not made a part of the student's *ELL Student Plan* until after the October 2012 and February 2013 reporting survey periods. We also noted that the student was absent from school during the 11-day window of the February 2013 survey and should not have been reported with that survey's results. We propose the following adjustment:

103 Basic 9-12	.1153	
130 ESOL	(.6153)	(.5000)

86. [Ref. 66171/74] Two teachers whose classes included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 66171) had earned only 78 of the 180 points and one teacher (Ref. 66174) had earned none of the points. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Colonial High School (#0661) (Continued)		
Ref. 66171		
103 Basic 9-12	.2802	
130 ESOL	(.2802)	.0000
Ref. 66174		
103 Basic 9-12	.7293	
130 ESOL	(.7293)	.0000

87. [Ref. 66172/73] Two teachers taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) one teacher (Ref. 66172) had earned only 60 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

Ref. 66172		
103 Basic 9-12	.4184	
130 ESOL	(.4184)	.0000
Ref. 66173		
103 Basic 9-12	.4785	
130 ESOL	(.4785)	.0000

88. [Ref. 66175] One teacher who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1395	
130 ESOL	(.1395)	.0000
		(.4989)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Oak Ridge High School (#0691)		
89. [Ref. 69101] We noted one or more of the following exceptions for 16 ELL students:		
a. The student's file did not contain written parental notification of the child's ESOL placement.		
b. The *ELL Student Plan* was either missing and could not be located or was incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the student's *ELL Student Plan* until after the reporting survey period.		
c. The student's file did not contain adequate documentation to support that an English language assessment was completed and supported the initial (or continued) ESOL placement.		
We propose the following adjustment:		
103 Basic 9-12	11.4674	
130 ESOL	(11.4674)	.0000
90. [Ref. 69102] ELL Committees were not convened to consider eight ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that seven students had one or more of the following exceptions:		
a. The student was not assessed prior to a fourth year of ESOL placement.		
b. The student's file did not contain documentation to support that the student's parents had been notified of their child's ESOL placement.		
c. The *ELL Student Plan* was incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the student's *ELL Student Plan* until after the reporting survey period.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Oak Ridge High School (#0691) (Continued)		
We propose the following adjustment:		
103 Basic 9-12	5.4189	
130 ESOL	(5.4189)	.0000
91. [Ref. 69103] The *ELL Student Plans* for 20 ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 and February 2013 reporting survey periods. We also noted that 1 of the students who reentered the District after an extended absence was not reassessed to determine the student's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	16.8520	
130 ESOL	(16.8520)	.0000
92. [Ref. 69104/05/06] The FTE earned for one or more of the courses for six ESE students did not agree with the instructional time reported for those courses resulting in their FTE being understated (Ref. 69104/05/06). We also noted that three of these students were not reported in accordance with the students' *Matrix of Services* forms (Ref. 69104/05). We propose the following adjustments:		
Ref. 69104		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(1.9798)	.0202
Ref. 69105		
254 ESE Support Level 4	(.9899)	
255 ESE Support Level 5	1.0000	.0101
Ref. 69106		
254 ESE Support Level 4	.0404	.0404

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Oak Ridge High School (#0691) (Continued)		
93. [Ref. 69107] The files for three ESE students did not contain an IEP covering the October 2012 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.5000)	.0000
94. [Ref. 69108] One ESE student was absent from school during the 11-day window of the February 2013 reporting survey period and should not have been reported with that survey's results. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
95. [Ref. 69109] One ESE student was reported 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 both homebound instruction and on-campus instruction and the student's file did not contain a *Matrix of Services* form that covered the services that were provided while on-campus. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.3635	
255 ESE Support Level 5	(.3635)	.0000
96. [Ref. 69171] One teacher whose class included ELL students had earned none of the 60 in-service training points in ESOL strategies as required by rule and the teacher's in-service training timeline until December 12, 2012, which was after the October 2012 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	1.4540	
130 ESOL	(1.4540)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Oak Ridge High School (#0691) (Continued)		
97. [Ref. 69172/73] Two teachers 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 teachers' in-service training timelines. We propose the following adjustments:		
Ref. 69172		
103 Basic 9-12	1.5240	
130 ESOL	(1.5240)	.0000
Ref. 69173		
103 Basic 9-12	2.1010	
130 ESOL	(2.1010)	.0000
		(.4293)
Hiawassee Elementary School (#0881)		
98. [Ref. 88101] The *ELL Student Plans* for 31 ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of students' *ELL Student Plans* until after the October 2012 and February 2013 reporting survey periods. We also noted the following exceptions for 3 of the 31 students:		
a. The files for 2 students did not contain documentation to support that the students' parents had been notified of their children's ESOL placements.		
b. The English language proficiency assessment for 1 student was not completed or an ELL Committee convened within 30 school days of the student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year.		
We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hiawassee Elementary School (#0881) (Continued)		
101 Basic K-3	10.0000	
102 Basic 4-8	5.8953	
130 ESOL	(15.8953)	.0000

99. [Ref. 88102] Two FES students were incorrectly reported in ESOL. The students were exited from the ESOL Program prior to the reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.4540	
130 ESOL	(1.4540)	.0000

100. [Ref. 88103] Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	2.2700	
130 ESOL	(2.2700)	.0000

101. [Ref. 88104] The *ELL Student Plans* for two ELL students were either missing or were incomplete as the course schedule supporting the courses that would employ ESOL strategies was not made a part of the students' *ELL Student Plans* until after the October 2012 and February 2013 reporting survey periods. We also noted for one of these students that the parental notification of their child's ESOL placement was not prepared until after the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hiawassee Elementary School (#0881) (Continued)		
102. [Ref. 88105/06] The *ELL Student Plans* were incomplete for two ELL students as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 reporting survey period. We also noted the following exceptions: (a) the file for one of the students (Ref. 88105) did not contain an English language assessment to support the student's ESOL placement, and (b) an ELL Committee was not convened to consider one of the student's (Ref. 88106) extended ESOL placement for a fifth year. We propose the following adjustments:		
Ref. 88105		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
Ref. 88106		
102 Basic 4-8	.9080	
130 ESOL	(.9080)	.0000
103. [Ref. 88108] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.3002	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.3002)	.0000
104. [Ref. 88109] The *Matrix of Services* form for one ESE student was not dated and we were otherwise unable to determine whether it had been completed prior to the February 2013 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hiawassee Elementary School (#0881) (Continued)		
105. [Ref. 88171/72] Two teachers whose classes included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (One teacher [Ref. 88171] had earned only 60 of the 180 in-service training points and one teacher [Ref. 88172] had earned only 180 of the 240 in-service training points.) We propose the following adjustments:		
Ref. 88171		
101 Basic K-3	1.4748	
130 ESOL	(1.4748)	.0000
Ref. 88172		
102 Basic 4-8	1.7892	
130 ESOL	(1.7892)	.0000
		.0000
Dr. Phillips High School (#0931)		
106. [Ref. 93101/02] ELL Committees were not convened to consider 18 ELL students' extended ESOL placements for a fourth, fifth, or sixth year (Ref. 93101/02). We also noted the following exceptions for 9 of the 18 students:		

a. The *ELL Student Plan* for 1 student was incomplete as the course schedule supporting the courses that would employ ESOL strategies was not made a part of the student's *ELL Student Plan* (Ref. 93101).

b. Seven students' English language assessments were not administered prior to the students' extended ESOL placements. We also noted that 2 of these students' files did not contain documentation of the parental notifications regarding their children's ESOL placements (Ref. 93101/02).

c. The *ELL Student Plan* for 1 student was missing and could not be located (Ref. 93101).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Dr. Phillips High School (#0931) (Continued)		
We propose the following adjustments:		
Ref. 93101		
103 Basic 9-12	8.5381	
130 ESOL	(8.5381)	.0000
Ref. 93102		
103 Basic 9-12	1.2522	
130 ESOL	(1.2522)	.0000
107. [Ref. 93103] Two ESE students were reported in Program No. 255 (ESE Support Level 5) based on the students' placements in the Hospital and Homebound Program. However, the students were provided both homebound instruction and on-campus instruction and the students' files did not contain *Matrix of Services* forms that covered the services that were provided while on-campus. We propose the following adjustment:		
103 Basic 9-12	.2373	
255 ESE Support Level 5	(.2373)	.0000
108. [Ref. 93104] One ESE student was reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program; however, the student did not withdraw from the home school to enter the Hospital and Homebound Program until February 19, 2013, which was after the February 2013 reporting survey period. We also determined that the student was absent from school during the 11-day window of the reporting survey period and should not have been reported with that survey's results. We propose the following adjustment:		
255 ESE Support Level 5	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Dr. Phillips High School (#0931) (Continued)		
109. [Ref. 93105] The timecards for six Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(1.1379)	(1.1379)
110. [Ref. 93106] The timecard for one Career Education 9-12 (OJT) student was incomplete. The timecard included the student's work hours on a daily basis but did not include the month and the year. Consequently, we were otherwise unable to determine the actual hours worked by the student during the February 2013 reporting survey period. We propose the following adjustment:		
300 Career Education 9-12	(.1113)	(.1113)
111. [Ref. 93107] The file for one ELL student in the October 2012 and February 2013 reporting survey periods did not contain an *ELL Student Plan*. We also determined that the ELL student was absent from school during the 11-day window of the February 2013 reporting survey period and should not have been reported with that survey's results. We propose the following adjustment:		
103 Basic 9-12	.2828	
130 ESOL	(.7828)	(.5000)
112. [Ref. 93108] We noted the following exceptions for five ELL students: (a) the *ELL Student Plans* for four students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans*, and (b) the file for one student did not contain documentation to support that the student's parents had been notified of their child's ESOL placement. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Dr. Phillips High School (#0931) (Continued)		
103 Basic 9-12	3.4412	
130 ESOL	(3.4412)	.0000
		(2.2492)
University High School (#1001)		

113. [Ref. 100101] The FTE reported for 112 ELL students (24 students were in our ESOL sample but only 11 of these students are cited in this Finding) was incorrectly calculated. The bell schedule supported either 225 or 235 instructional minutes (or .0750 to .0784 FTE, respectively) for each course; however, the students were actually reported for instructional minutes ranging from 200 to 470 minutes (or .0667 to .1567 FTE, respectively) for each course. Consequently, the FTE reported was overstated in Program No. 130 (ESOL) and understated in Program No. 103 (Basic 9-12). (The remaining 13 sample students are proposed for adjustment and were cited in other Findings - See Finding No. 114 [Ref. 100102], Finding No. 115 [Ref. 100103], Finding No. 116 [Ref. 100104], Finding No. 117 [Ref. 100105], and Finding No. 118 [Ref. 100106].) We propose the following adjustment:

103 Basic 9-12	14.3284	
130 ESOL	(14.3284)	.0000

114. [Ref. 100102] Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We also noted the FTE reported was incorrectly calculated. (See Finding No. 113 [Ref. 100101].) We propose the following adjustment:

103 Basic 9-12	1.4436	
130 ESOL	(1.4436)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
University High School (#1001) (Continued)		
115. [Ref. 100103] One student was incorrectly reported in ESOL. The student had been dismissed from the ESOL Program on August 24, 2012, which was prior to the October 2012 reporting survey period. We also noted the FTE reported was incorrectly calculated. (See Finding No. 113 [Ref. 100101].) We propose the following adjustment:		
103 Basic 9-12	.8872	
130 ESOL	(.8872)	.0000
116. [Ref. 100104] ELL Committees were not convened for five ELL students to consider the students' extended ESOL placements for a fourth or sixth year. We also noted the FTE was incorrectly calculated for these five students. (See Finding No. 113 [Ref. 100101].) We propose the following adjustment:		
103 Basic 9-12	3.5000	
130 ESOL	(3.5000)	.0000
117. [Ref. 100105] The *ELL Student Plans* for two ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans*. We also noted the parents of one of the students were not notified of the student's ESOL placement until April 2013, which was after the February 2013 reporting survey period. We also noted the FTE reported was incorrectly calculated. (See Finding No. 113 [Ref. 100101].) We propose the following adjustment:		
103 Basic 9-12	.9135	
130 ESOL	(.9135)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
University High School (#1001) (Continued)		
118. [Ref. 100106] The files for three ELL students did not contain documentation to support that the students' parents had been notified of their children's ESOL placement. We also noted that the file for one of the students did not contain an *ELL Student Plan* for the 2012-13 school year. We further noted the FTE reported was incorrectly calculated. (See Finding No. 113 [Ref. 100101].) We propose the following adjustment:		
103 Basic 9-12	1.4436	
130 ESOL	(1.4436)	.0000
119. [Ref. 100107] There was no evidence that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student's new IEP was prepared in June 2012. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
120. [Ref. 100108] 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	1.0000	.0000
121. [Ref. 100109] The *Matrix of Services* form for one ESE student in Program No. 254 (ESE Support Level 4) was incomplete. None of the individual services to be provided to the student were checked in any of the Domains. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
University High School (#1001) (Continued)		
122. [Ref. 100110] The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We also noted that one student had withdrawn before the February 2013 reporting survey period and should not have been reported with that survey's results. We propose the following adjustment:		
103 Basic 9-12	(.2501)	
300 Career Education 9-12	(1.0658)	(1.3159)
123. [Ref. 100111] The timecard for one Career Education 9-12 (OJT) student indicated that the student did not work any hours during the February 2013 reporting survey week. We propose the following adjustment:		
300 Career Education 9-12	(.0631)	(.0631)
124. [Ref. 100112] The course schedules for two students in our Career Education 9-12 (OJT) sample were incorrectly reported. The students were actually enrolled in a Credit Recovery Program; however, there was no documentation to support what courses the students had taken or any attendance activity for those courses. We propose the following adjustment:		
300 Career Education 9-12	(.2430)	(.2430)
125. [Ref. 100171] One teacher whose class included ELL students had earned none of the 60 in-service training points in ESOL strategies as required by rule and the teacher's in-service training timeline. The points were subsequently earned but not until after the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		
103 Basic 9-12	.4736	
130 ESOL	(.4736)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
University High School (#1001) (Continued)		
126. [Ref. 100172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education and ESE but taught a course that required certification in Visually Impaired with the Orientation and Mobility Skills Endorsement. We also noted that the parents of the ESE students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.2802	
254 ESE Support Level 4	(.2802)	.0000
127. [Ref. 100173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required an Endorsement in Autism Spectrum Disorders. 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:		
103 Basic 9-12	4.4161	
254 ESE Support Level 4	(2.8165)	
255 ESE Support Level 5	(1.5996)	.0000
		(1.6220)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Apopka Elementary School (#1282)		
128. [Ref. 128201] The *ELL Student Plans* were incomplete for 28 ELL students as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans*. We also noted the following exceptions for 3 of these students: (a) the file for 1 student did not contain documentation to support that the student's parents had been notified of their child's ESOL placement until March 1, 2013, which was after the February 2013 reporting survey period, and (b) ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider 2 students' extended ESOL placements for a sixth year. We propose the following adjustment:		
101 Basic K-3	12.0000	
102 Basic 4-8	1.9122	
130 ESOL	(13.9122)	.0000
		.0000
Palmetto Elementary School (#1491)		
129. [Ref. 149101/05] The files for 25 ELL students did not contain *ELL Student Plans* covering the 2012-13 school year (Ref. 149101/05). We also noted the following exceptions for 5 of these students (Ref. 149105): (a) ELL Committees were not convened to consider 4 students' extended ESOL placements for a fifth or sixth year, and (b) 1 student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustments:		
Ref. 149101		
101 Basic K-3	17.5000	
102 Basic 4-8	1.7556	
130 ESOL	(19.2556)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Palmetto Elementary School (#1491) (Continued)		
Ref. 149105		
101 Basic K-3	1.0000	
102 Basic 4-8	2.6636	
130 ESOL	(3.6636)	.0000

130. [Ref. 149102] The *ELL Student Plan* for one ELL student was not completed until November 14, 2012, which was after the October 2012 reporting survey period. We also noted that the letter notifying the parents of the student's ESOL placement was not dated and we could not otherwise determine whether the notification was made on a timely basis (i.e., prior to the reporting survey period). We propose the following adjustment:

102 Basic 4-8	.4389	
130 ESOL	(.4389)	.0000

131. [Ref. 149103] ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider two ELL students' extended ESOL placements for a fourth or fifth year. We also noted the files for these students did not contain *ELL Student Plans* covering the 2012-13 school year and one of the students reentered the District after an extended absence and was not reassessed to support the student's ESOL placement until after the October 2012 reporting survey period. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Palmetto Elementary School (#1491) (Continued)		
132. [Ref. 149104] One student was incorrectly reported in ESOL in the October 2012 survey. The student had been exited from the ESOL Program on September 13, 2012, which was prior to the October 2012 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.4389	
130 ESOL	(.4389)	.0000
133. [Ref. 149106] The file for one ELL student did not contain adequate documentation to support the student's extended ESOL placement for a fourth year. The student completed only one of three subparts of the CELLA test and we did not see evidence that the student was administered other assessments to determine the student's English proficiency. We propose the following adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
134. [Ref. 149107] The *Matrix of Services* forms for five PK ESE students, who earned .5000 FTE, incorrectly included the three Special Consideration points designated for PK students who earned less than .5000 FTE. We propose the following adjustment:		
111 Grades K-3 with ESE Services	3.0000	
254 ESE Support Level 4	(2.5000)	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Palmetto Elementary School (#1491) (Continued)		
135. [Ref. 149108] The file for one ELL student in the October 2012 survey was missing and could not be located. We propose the following adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000
West Orange High School (#1511)		
136. [Ref. 151101] The IEPs for two ESE students were not signed by those who participated in the development of the IEPs; consequently, the students' IEPs were not authorized. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
137. [Ref. 151103] ELL Committees were not convened to consider seven ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the *ELL Student Plans* were incomplete for five of the seven students as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans*. We further noted one of the seven students scored English proficient on the CELLA test. We propose the following adjustment:		
103 Basic 9-12	5.7053	
130 ESOL	(5.7053)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
West Orange High School (#1511) (Continued)		
138. [Ref. 151104] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We also noted that one of the students was not reassessed prior to the student's extended ESOL placement for a sixth year that occurred prior to the October 2012 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	1.0657	
130 ESOL	(1.0657)	.0000
139. [Ref. 151105] The *ELL Student Plans* for eight ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans*. We propose the following adjustment:		
103 Basic 9-12	5.3401	
130 ESOL	(5.3401)	.0000
140. [Ref. 151106] The *ELL Student Plans* for two ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 reporting survey period. We also noted that the file for one of the students did not contain documentation to support that the student's parents had been notified of their child's ESOL placement until October 22, 2012, which was after the October 2012 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.6213	
130 ESOL	(.6213)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
West Orange High School (#1511) (Continued)		
141. [Ref. 151107] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fourth year. We also noted that the student was absent from school during the 11-day window of the February 2013 reporting survey period and should not have been reported with that survey's results. We propose the following adjustment:		
103 Basic 9-12	.4527	
130 ESOL	(.9527)	(.5000)
142. [Ref. 151108] Four 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	.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	.5000	.0000
143. [Ref. 151110] The *Matrix of Services* form for one ESE student was missing and could not be located. We also noted that the student's IEP was not signed by those who participated in the development of the IEP; consequently, the student's IEP was not authorized. We propose the following adjustment:		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
144. [Ref. 151111] The *Matrix of Services* form for one ESE student in the October 2012 and February 2013 reporting survey periods was missing and could not be located. We also noted that the student was absent from school during the 11-day window of the February 2013 reporting survey period and should not have been reported with that survey's results. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
West Orange High School (#1511) (Continued)		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	(.5000)
145. [Ref. 151112] The timecards for 18 Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(2.8348)	(2.8348)
146. [Ref. 151113] Three Career Education 9-12 (OJT) students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:		
300 Career Education 9-12	(.1482)	(.1482)
147. [Ref. 151114] One Career Education 9-12 (OJT) student was absent from school during the 11-day window of the February 2013 reporting survey period and should not have been reported with that survey's results. We also noted that the student's timecards were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	(.4528)	
300 Career Education 9-12	(.0472)	(.5000)
148. [Ref. 151115] The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We propose the following adjustment:		
300 Career Education 9-12	(.0472)	(.0472)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
West Orange High School (#1511) (Continued)		
149. [Ref. 151171] 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:		
103 Basic 9-12	4.1577	
130 ESOL	(4.1577)	.0000
150. [Ref. 151172] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.1602	
130 ESOL	(.1602)	.0000
		(4.5302)
Ocoee Elementary School (#1531)		
151. [Ref. 153101] The *ELL Student Plans* for 29 ELL students were not dated and were incomplete as the course schedules did not identify the courses that would employ ESOL strategies. Consequently, we were unable to determine if the *ELL Student Plans* had been prepared on a timely basis (i.e., prior to the October 2012 and February 2013 reporting survey periods). We also noted that the ELL Committees were not convened timely (i.e., prior to the October 2012 and February 2013 reporting survey periods or within 30 school days prior to the students' ESOL anniversary dates) to consider 14 of the 29 students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Ocoee Elementary School (#1531) (Continued)		
101 Basic K-3	18.5000	
102 Basic 4-8	7.3692	
130 ESOL	(25.8692)	.0000

152. [Ref. 153102] Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.3081	
130 ESOL	(1.3081)	.0000

153. [Ref. 153103/04] Six ELL students scored English proficient on either the CELLA tests (Ref. 153103 - four students) or the IPTs (Ref. 153104 - two students) and were not otherwise determined eligible for reporting in the ESOL Program. We also noted that one of the four students (Ref. 153103) was exited from the ESOL Program on June 5, 2012, which was prior to the October 2012 reporting survey period. We propose the following adjustments:

Ref. 153103		
101 Basic K-3	.5000	
102 Basic 4-8	1.3249	
130 ESOL	(1.8249)	.0000
Ref. 153104		
101 Basic K-3	.5167	
130 ESOL	(.5167)	.0000

154. [Ref. 153105] The *ELL Student Plan* for one ELL student was incomplete as the course schedule supporting the courses that would employ ESOL strategies was not made a part of the student's *ELL Student Plan*. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Ocoee Elementary School (#1531) (Continued)		
155. [Ref. 153106] The files for three ELL students did not contain *ELL Student Plans* that covered the 2012-13 school year. We also noted an ELL Committee was not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the student's ESOL anniversary date) to consider one of the three students' extended ESOL placement for a sixth year. We propose the following adjustment:		
101 Basic K-3	2.0000	
102 Basic 4-8	.4406	
130 ESOL	(2.4406)	.0000
		.0000
Magnolia School (#1561)		
156. [Ref. 156101] The course schedules for two students in our Basic sample incorrectly reported the students' instructional time in Basic educational programs (Program No. 101 [Basic K-3] or Program No. 102 [Basic 4-8]). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:		
101 Basic K-3	(.5000)	
102 Basic 4-8	(.0517)	
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.0517	.0000
157. [Ref. 156102] One ESE student was absent from school during the 11-day window of the February 2013 reporting survey period and should not have been reported with that survey's results. We also noted that the student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Magnolia School (#1561) (Continued)		
255 ESE Support Level 5	(.5000)	(.5000)
		(.5000)
Shingle Creek Elementary School (#1621)		
158. [Ref. 162101/02] ELL Committees were either not convened (Ref. 162101 - seven students) or not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates [Ref. 162102 – three students]) to consider ten students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustments:		
Ref. 162101		
101 Basic K-3	1.5000	
102 Basic 4-8	4.2354	
130 ESOL	(5.7354)	.0000
Ref. 162102		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
159. [Ref. 162103] The file for one ELL student did not contain documentation to support the student's initial ESOL placement. We propose the following adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
160. [Ref. 162104] The files for two ELL students did not contain documentation to support that the students' parents had been notified of their children's ESOL placements until after the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Shingle Creek Elementary School (#1621) (Continued)		
101 Basic K-3	.9510	
102 Basic 4-8	.4706	
130 ESOL	(1.4216)	.0000

161. [Ref. 162105] The file for one ELL student in the February 2013 reporting survey period included documentation to support that the student had been exited from the ESOL Program on June 8, 2012, prior to the reporting survey period, while enrolled in another District. There was no other documentation in the file indicating that the student was being monitored or that an ELL Committee had convened to consider the student's reclassification into the ESOL Program. We propose the following adjustment:

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

162. [Ref. 162106] One ESE student was absent from school during the 11-day window of the February 2013 reporting survey period and should not have been reported with the survey's results. We propose the following adjustment:

255 ESE Support Level 5	(.5000)	(.5000)

163. [Ref. 162107] The *Matrix of Services* form for one ESE student was incorrectly scored. The ratings total included three Special Consideration points for PK students who were reported for less than .5000 FTE; however, the student was reported for .5000 FTE. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Piedmont Lakes Middle School (#1671)		
164. [Ref. 167101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.3749	
130 ESOL	(.3749)	.0000
165. [Ref. 167102] The *ELL Student Plans* for seven ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 reporting survey period. We also noted that an ELL Committee was not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the student's ESOL anniversary date) to consider one of the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
102 Basic 4-8	3.3729	
130 ESOL	(3.3729)	.0000
166. [Ref. 167103] The files for three ELL students did not contain *ELL Student Plans* that covered the 2012-13 school year. We also noted that the English language proficiency of one student who had left the District for four years was not reassessed upon the student's return. We propose the following adjustment:		
102 Basic 4-8	1.3106	
130 ESOL	(1.3106)	.0000
167. [Ref. 167104] One student was incorrectly reported in ESOL. The student was assessed as FES and as a competent English reader and writer. We also noted that the student had been exited from the ESOL Program prior to the February 2013 reporting survey period. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Piedmont Lakes Middle School (#1671) (Continued)		
102 Basic 4-8	.3729	
130 ESOL	(.3729)	.0000

168. [Ref. 167105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

169. [Ref. 167171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Visually Impaired but taught a course that required an Endorsement in Autism Spectrum Disorders. We also noted that the parents of students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0334	
254 ESE Support Level 4	(.0334)	.0000
		.0000

Wyndham Lakes Elementary School (#1741)

170. [Ref. 174101] One ESE student was reported incorrectly in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was provided only on-campus instruction and should have been reported in Program No. 112 (Grades 4-8 with ESE Services) for such instruction. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Wyndham Lakes Elementary School (#1741) (Continued)		
171. [Ref. 174102] The file for one ESE student did not contain a *Matrix of Services* form or an IEP that covered the October 2012 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
172. [Ref. 174103] ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider six ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the *ELL Student Plan*s for four of these students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 reporting survey period. We propose the following adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	1.6783	
130 ESOL	(2.6783)	.0000
173. [Ref. 174104/05] The *ELL Student Plans* for 27 students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2012 reporting survey period (Ref. 174104/05). We also noted that the English language proficiency for 1 of the 27 students (Ref. 174104) was not assessed until after the February 2013 reporting survey period. We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Wyndham Lakes Elementary School (#1741) (Continued)		
Ref. 174104		
102 Basic 4-8	.7406	
130 ESOL	(.7406)	.0000
Ref. 174105		
101 Basic K-3	9.5000	
102 Basic 4-8	2.9761	
130 ESOL	(12.4761)	.0000
		.0000
East River High School (#1801)		
174. [Ref. 180101] One Basic student was absent from school during the 11-day window of the October 2012 reporting survey period and should not have been reported with that survey's results. We propose the following adjustment:		
103 Basic 9-12	(.5000)	(.5000)

175. [Ref. 180102/03/04] The *ELL Student Plans* for 19 ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans*. We also noted the following exceptions for 13 of these students:

a. The files for 6 students did not contain documentation to support that the students' parents had been notified of their children's ESOL placements (Ref. 180102).

b. The English language proficiency was not assessed for 2 students who had reenrolled in the District after more than a six-month absence (Ref. 180103).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
East River High School (#1801) (Continued)		
c. ELL Committees were not convened to consider 5 ELL students' extended ESOL placements for a fifth or sixth year (Ref. 180104).		
We propose the following adjustments:		
Ref. 180102		
103 Basic 9-12	8.1495	
130 ESOL	(8.1495)	.0000
Ref. 180103		
103 Basic 9-12	1.6894	
130 ESOL	(1.6894)	.0000
Ref. 180104		
103 Basic 9-12	2.4165	
130 ESOL	(2.4165)	.0000
176. [Ref. 180105] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.1608	
130 ESOL	(.1608)	.0000
177. [Ref. 180106] The file for one ESE student did not contain an IEP covering the October 2012 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
178. [Ref. 180107] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
254 ESE Support Level 4	(1.7412)	
255 ESE Support Level 5	1.7412	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
East River High School (#1801) (Continued)		
179. [Ref. 180109] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.2412)	(.2412)
180. [Ref. 180171/72/73] Three teachers 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 teachers' in-service training timelines. One teacher (Ref. 180173) subsequently earned those points; however, they were not earned until December 1, 2012, which was after the October 2012 reporting survey period. We propose the following adjustments:		
Ref. 180171		
103 Basic 9-12	.8046	
130 ESOL	(.8046)	.0000
Ref. 180172		
103 Basic 9-12	.4832	
130 ESOL	(.4832)	.0000
Ref. 180173		
103 Basic 9-12	.2412	
130 ESOL	(.2412)	.0000
		(.7412)
Timber Lakes Elementary School (#1991)		
181. [Ref. 199101] One student in our Basic with ESE Services sample was incorrectly reported in Program No. 102 (Basic 4-8) in the October 2012 reporting survey period. The student was an ESE student and should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Timber Lakes Elementary School (#1991) (Continued)		
102 Basic 4-8	(.5000)	
112 Grades 4-8 with ESE Services	.5000	.0000

182. [Ref. 199102/03] The *ELL Student Plans* for ten students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were either not made a part of the students' *ELL Student Plans* (Ref. 199103 - four students) or were not properly dated to allow us to determine whether the *ELL Student Plans* had been completed timely (Ref. 199102 - six students). We also noted the parental notification letter notifying one (Ref. 199103) of the four student's parents of the student's ESOL placement was not dated; consequently, we could not determine that the notification was made timely (i.e., prior to the October 2012 and February 2013 reporting survey periods). We propose the following adjustments:

Ref. 199102		
101 Basic K-3	4.8510	
102 Basic 4-8	.8812	
130 ESOL	(5.7322)	.0000
Ref. 199103		
101 Basic K-3	2.0000	
102 Basic 4-8	1.7688	
130 ESOL	(3.7688)	.0000

183. [Ref. 199104] The files for two ELL students did not contain *ELL Student Plans* that covered the 2012-13 school year. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Timber Lakes Elementary School (#1991) (Continued)		
184. [Ref. 199105] ELL Committees were not convened to consider three ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted the following exceptions: (a) the *ELL Student Plans* for two of the students were not dated; consequently, we could not determine that the *ELL Student Plans* had been prepared on a timely basis (i.e., prior to the October 2012 and February 2013 reporting survey periods), and (b) the file for one of the two students did not contain an English language assessment to justify the student's extended ESOL placement for a fifth year. We propose the following adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	1.3218	
130 ESOL	(2.3218)	.0000
185. [Ref. 199107] The file for one ELL student did not contain documentation to support that the student's parents had been notified of the student's ESOL placement. We propose the following adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
Orange County Virtual Instruction Program (#7001)		
186. [Ref. 700101] Our examination disclosed that the total FTE reported for one virtual student exceeded the maximum allowed of 1.0000 FTE. We noted that the student was dual enrolled and FTE totaling .1568 was reported by a second school (.0784 FTE in both the October 2012 and February 2013 reporting survey periods) in addition to the 1.0000 FTE reported by the Orange County Virtual Instruction Program in the June 2013 reporting survey period. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Orange County Virtual Instruction Program (#7001) (Continued)		
112 Grades 4-8 with ESE Services	(.1568)	(.1568)
		(.1568)
Orange County Virtual Franchise (#7004)		
187. [Ref. 700401] We could not determine that one virtual education student had received a passing grade or earned any credit for two semester courses reported in the June 2013 reporting survey period. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.1660)	(.1660)
188. [Ref. 700402] The FTE earned for six virtual education students was incorrectly reported. We determined that the semester courses in each of the students' schedules were not reported for the correct amount of FTE allowed for a semester course (.0834 FTE per semester course). We recalculated the reported FTE for each of the courses in the six students' schedules and determined that the FTE was overreported. We propose the following adjustment:		
103 Basic 9-12	(1.3308)	
300 Career Education 9-12	(.1167)	(1.4475)
		(1.6135)
Proposed Net Adjustment		(25.5684)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the District develop written procedures for the complete and proper attendance recordkeeping and maintaining of sufficient documentation to support that attendance is accurately kept and monitored for compliance with those written procedures; (2) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (3) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESE Programs; (4) course schedules are reported in accordance to the requirements outlined in the *FTE General Instructions 2012-13* issued by the Department of Education; (5) student files contain proper documentation to support each student's placement in the ESOL Program; (6) ELL students are not reported beyond the maximum six-year period allowed for State funding of ESOL; (7) students' English language proficiencies are assessed and ELL Committees are convened timely to the students' extended ESOL placements based on their individual ESOL anniversary dates and are reassessed upon extended absence from the District upon the students' return; (8) *ELL Student Plans* are made complete by including course schedules supporting the courses that would employ ESOL strategies, in a timely manner in relation to the preparation of the *ELL Student Plans* and reviewed and updated annually and maintained in students' files; (9) parents are timely notified of their child's ESOL placement; (10) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (11) students reported for homebound instruction and teleclass instruction are reported in the appropriate programs related to that specific instruction; (12) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' *One-to-One Time Sheet*s that are timely and properly completed and authorized on the students' IEPs and supported with a *Physician's Statement & Medical Referral* form; (13) ESE students are reported in accordance with their *Matrix of Services* forms; (14) *Matrix of Services* forms are timely and properly completed and correctly scored and specific to on-campus instruction versus homebound instruction and maintained in students' files; (15) evidence is maintained to support that the *Matrix of Services* forms have been reviewed and updated when students' IEPs are prepared; (16) IEPs are reviewed and updated annually and maintained in the students' files; (17) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; *(Recommendations Continue On Next Page.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS (Continued)

(18) only students whose timecards indicate that the students were employed or were otherwise engaged in a job search are reported in the Career Education 9-12 (OJT) Program; (19) virtual education students are established as eligible and properly reported in accordance to the *FTE General Instructions 2012-13* and that the reporting does not exceed the maximum amount; (20) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board and have completed all of the General Knowledge requirements within the required 12 months from the date of hire; (21) out-of-field teachers earn appropriate college credit or in-service training points as required by rule and the teachers in-service training timelines; (22) parents are appropriately notified of teachers' out-of-field status; and (23) teachers are properly licensed to provide therapy services that require licensure.

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, FS .....Minimum Requirements of the Florida Education Finance Program
Section 1011.61, FS .....Definitions
Section 1011.62, FS .....Funds for Operation of Schools
Rule 6A-1.0451, FAC .....Florida Education Finance Program Student Membership Surveys
Rule 6A-1.04513, FAC .....Maintaining Auditable FTE Records
FTE General Instructions 2012-13

Attendance

Section 1003.23, FS .....Attendance Records and Reports
Rules 6A-1.044(3) and (6)(c), FAC .....Pupil Attendance Records
Rule 6A-1.04513, FAC .....Maintaining Auditable FTE Records
FTE General Instructions 2012-13
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages

Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners

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

Rule 6A-6.09021, FAC ..... Annual English Language Proficiency Assessment for English Language Learners (ELLs)

Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program

Rule 6A-6.0903, FAC ..... Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program

Rule 6A-6.09031, FAC ..... Post Reclassification of English Language Learners (ELLs)

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

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2012-13

Exceptional Education

Section 1003.57, FS ..... Exceptional Students Instruction

Section 1011.62, FS ..... Funds for Operation of Schools

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

Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

Exceptional Education (Continued)

Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

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

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

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), FS ..... Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, FS ..... Positions for Which Certificates Required

Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel

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

Rule 6A-4.001, FAC ..... Instructional Personnel Certification

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

Virtual Education

Section 1002.321, FS ..... Digital Learning

Section 1002.37, FS ..... The Florida Virtual School

Section 1002.45, FS ..... Virtual Instruction Programs

Section 1002.455, FS ..... Student Eligibility for K-12 Virtual Instruction

Section 1003.498, FS ..... School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS ..... Charter Schools

The accompanying notes are an integral part of this schedule.

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. School District of Orange County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Orange County, Florida. Those services are provided primarily to 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 Orange County.

For the fiscal year ended June 30, 2013, the District operated 244 schools and reported 2 virtual education cost centers serving prekindergarten through twelfth grade students, reported 182,438.49 unweighted FTE, and received approximately $443.5 million in State funding through FEFP. 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.

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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. For brick and mortar school students, 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 that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Orange County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
District-Wide – Attendance Procedures	1
1. Hospital and Homebound Program	2 through 19
2. Esteem Academy	20 through 26
3. Princeton House Charter School*	27 through 30
4. UCP Pine Hills Charter School*	31
5. Drop Back In Academy	32 through 37
6. Howard Middle School	38 through 44
7. Lakeville Elementary School	45
8. Endeavor Elementary School	46 through 50
9. West Creek Elementary School	51 through 54
10. Legacy Middle School	55 and 56
11. Ocoee High School	57 through 61
12. Whispering Oak Elementary School	62
13. Union Park Elementary School	63
14. Dillard Street Elementary School	64 through 68
15. Conway Elementary School	69 through 74
16. Colonial High School	75 through 88
17. Oak Ridge High School	89 through 97
18. Hiawassee Elementary School	98 through 105
19. Dr. Phillips High School	106 through 112
20. University High School	113 through 127
21. Apopka Elementary School	128
22. Palmetto Elementary School	129 through 135
23. West Orange High School	136 through 150
24. Ocoee Elementary School	151 through 155
25. Magnolia School	156 and 157
26. Shingle Creek Elementary School	158 through 163
27. Piedmont Lakes Middle School	164 through 169
28. Wyndham Lakes Elementary School	170 through 173
29. East River High School	174 through 180
30. Timber Lakes Elementary School	181 through 185
31. Orange County Virtual Instruction Program	186
32. Orange County Virtual Franchise	187 and 188

*Charter School

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

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

We have examined the Orange County District School Board's compliance with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. 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 2012-13* 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.

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 85 of the 747 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 6 through 14)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements; and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

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[1] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

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
Tallahassee, Florida
May 13, 2014

SCHEDULE F

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (2,427) consisted of the total of the numbers of vehicles (buses, vans, and passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (141,181) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	3,437
IDEA (K-12), Unweighted	674
IDEA (PK), Weighted	1,582
IDEA (PK), Unweighted	141
Teenage Parents and Infants	341
Hazardous Walking	900
Two Miles or More	132,186
Center to Center (IDEA), Weighted	5
Center to Center (IDEA), Unweighted	1,027
Center to Center (CTE and Dual Enrollment)	888
Total	141,181

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(25)		
We sampled 747 of the 141,181 students reported as being transported by the District.		85	(31)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 3,404 students.	_	3,404	(3,383)
Total	(25)	3,489	(3,414)

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 113.

Findings	Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2012 surveys and the February and June 2013 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 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] The number of days in term for 17 students (6 students in the July 2012 survey, 1 student in the October 2012 survey, and 10 students in the February 2013 survey) was reported incorrectly. The students in the July 2012 survey were reported for 1, 4, 8, or 70 days in term; however, the District's calendar supported only 7 days in term and the students in the October 2012 and February 2013 surveys were reported for 99 days in term rather than the 90 days in term. We propose the following adjustments:

July 2012 Survey	
70 Days in Term	
IDEA (K-12), Weighted	(2)
Two Miles or More	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
July 2012 Survey (Continued)		
8 Days in Term		
IDEA (K-12), Weighted	(1)	
7 Days in Term		
IDEA (K-12), Weighted	3	
Two Miles or More	3	
4 Days in Term		
Two Miles or More	(1)	
1 Day in Term		
Two Miles or More	(1)	
October 2012 Survey		
99 Days in Term		
Two Miles or More	(1)	
90 Days in Term		
Two Miles or More	1	
February 2013 Survey		
99 Days in Term		
Two Miles or More	(10)	
90 Days in Term		
Two Miles or More	10	0

2. [Ref. 52] The number of days in term for 39 center-to-center students (13 students in the October 2012 survey and 26 students in the February 2013 survey) was incorrectly reported. The students were reported for a 90-day term but were only being transported for 1, 2, or 4 days per week or 18 days in term, 36 days in term, and 72 days in term, respectively. We also noted that the name of one of the students was not listed on the assigned bus driver's report in the February 2013 survey. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey		
90 Days in Term		
Center to Center (IDEA), Unweighted	(13)	
36 Days in Term		
Center to Center (IDEA), Unweighted	1	
18 Days in Term		
Center to Center (IDEA), Unweighted	12	
February 2013 Survey		
90 Days in Term		
Center to Center (IDEA), Unweighted	(26)	
72 Days in Term		
Center to Center (IDEA), Unweighted	20	
36 Days in Term		
Center to Center (IDEA), Unweighted	2	
18 Days in Term		
Center to Center (IDEA), Unweighted	3	(1)

3. [Ref. 53] The District's reported number of buses in operation was overstated by 25 buses (8 buses in the July 2012 survey, 3 buses in the October 2012 survey, 1 bus in the February 2013 survey, and 13 buses in the June 2013 survey). We also noted that the name of one student who was reported under an incorrect bus number in the July 2012 survey was not listed on the student's correctly assigned bus. We propose the following adjustments:

July 2012 Survey		
Number of Buses in Operation (8)		
7 Days in Term		
Two Miles or More	(1)	(1)
October 2012 Survey		
Number of Buses in Operation (3)		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings	Students Transported Proposed Net Adjustments
February 2013 Survey	
Number of Buses in Operation (1)	
June 2013 Survey	
Number of Buses in Operation (13)	
(25)	

4. [Ref. 54] We reviewed the reported ridership during our general tests of student transportation and determined that 27 students were incorrectly reported in ridership categories that were not compatible with the students' grade levels but were eligible for other ridership categories as follows:

a. Eighteen PK students were reported in the Two Miles or More ridership category; however, we determined that 14 students should have been reported in the IDEA (PK), Unweighted ridership category and the other 4 students were not otherwise eligible for State transportation funding.

b. Three kindergarten students were incorrectly reported in the IDEA (PK) Unweighted ridership category; however, we determined that 2 students were eligible to be reported in the Two Miles or More ridership category and 1 student was not otherwise eligible for State transportation funding.

c. Six sixth-grade students who attended a middle school were reported in the Hazardous Walking ridership category; however, we determined that they should have been reported in the Two Miles or More ridership category.

We propose the following adjustments:

a. July 2012 Survey	
7 Days in Term	
IDEA (PK), Unweighted	1
Two Miles or More	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey		
90 Days in Term		
IDEA (PK), Unweighted	8	
Two Miles or More	(12)	
February 2013 Survey		
90 Days in Term		
IDEA (PK), Unweighted	5	
Two Miles or More	(5)	(4)
b. July 2012 Survey		
7 Days in Term		
IDEA (PK), Unweighted	(3)	
Two Miles or More	2	(1)
c. October 2012 Survey		
90 Days in Term		
Hazardous Walking	(6)	
Two Miles or More	6	0

5. [Ref. 56] Our general tests of the reported ridership disclosed that 1,350 students reported for State transportation funding did not have a matching demographic record in the State FTE database. We provided the relevant information to the District's transportation management; however, transportation management was unable to provide supporting documentation for these students. Accordingly, we propose the following adjustments:

July 2012 Survey	
7 Days in Term	
IDEA (K-12), Weighted	(27)
IDEA (K-12), Unweighted	(4)
IDEA (PK), Weighted	(23)
IDEA (PK), Unweighted	(2)
Teenage Parents and Infants	(9)
Two Miles or More	(178)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Unweighted	(2)	
Teenage Parents and Infants	(1)	
Two Miles or More	(101)	
Center to Center (CTE and Dual Enrollment)	(3)	
18 Days in Term		
Center to Center (IDEA), Unweighted	(3)	
February 2013 Survey		
90 Days in Term		
Two Miles or More	(42)	
Center to Center (IDEA), Unweighted	(1)	
Center to Center (CTE and Dual Enrollment)	(5)	
18 Days in Term		
Center to Center (IDEA), Unweighted	(2)	
June 2013 Survey		
17 Days in Term		
Two Miles or More	(549)	
14 Days in Term		
Two Miles or More	(1)	
13 Days in Term		
Two Miles or More	(35)	
11 Days in Term		
IDEA (K-12), Weighted	(36)	
IDEA (K-12), Unweighted	(2)	
IDEA (PK), Weighted	(28)	
IDEA (PK), Unweighted	(2)	
Teenage Parents and Infants	(1)	
Two Miles or More	(292)	(1,350)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
6. [Ref. 64] Our general test relating to public transportation student reporting disclosed that the documentation to support the reported ridership of 1,866 students who had been authorized to use public transportation was missing and could not be located. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
Two Miles or More	(719)	
February 2013 Survey		
90 Days in Term		
Two Miles or More	(1,147)	(1,866)
7. [Ref. 55] Our general tests disclosed that 171 students (11 students were in our sample) in the October 2012 survey were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. The students were not actually transported to a vocational center or to a college to attend any career and technical education courses but were instead shuttled to either a ninth-grade center or to a facility for swimming and bowling activities and were not otherwise eligible for State transportation funding. We propose the following audit adjustment:		
October 2012 Survey		
90 Days in Term		
Center to Center (CTE and Dual Enrollment)	(171)	(171)
8. [Ref. 57] Eleven students in our sample were either not marked on the bus drivers' reports as riding on the buses assigned (ten students) or the student's name was not located on the assigned bus driver's report (one student). We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
Hazardous Walking	(2)	
Two Miles or More	(2)	
Center to Center (CTE and Dual Enrollment)	(2)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(1)	
Hazardous Walking	(1)	
Two Miles or More	(2)	
Center to Center (CTE and Dual Enrollment)	(1)	(11)

9. [Ref. 58] Fifteen students in our sample were incorrectly reported in the Hazardous Walking ridership category. We determined that 14 of the students reported actually lived two or more miles from school and should have been reported in the Two Miles or More ridership category and 1 student reported did not have to cross the designated hazardous walking area and was not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2012 Survey		
90 Days in Term		
Hazardous Walking	(11)	
Two Miles or More	10	
February 2013 Survey		
90 Days in Term		
Hazardous Walking	(4)	
Two Miles or More	4	(1)

10. [Ref. 59] Two students in our sample who were reported in the Teenage Parents and Infants ridership category were not enrolled in a Teenage Parent Program during the October 2012 survey. However, we determined that the students were eligible to be reported in the Two Miles or More ridership category. We propose the following adjustment:

October 2012 Survey		
90 Days in Term		
Teenage Parents and Infants	(2)	
Two Miles or More	2	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
11. [Ref. 60] Two students in our sample were incorrectly reported in the Two Miles or More ridership category. The students actually lived less than two miles from the school and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
Two Miles or More	(1)	
June 2013 Survey		
11 Days in Term		
Two Miles or More	(1)	(2)
12. [Ref. 61] Four students in our sample were incorrectly reported in Center to Center ridership categories as the students were not being transported from one center to another center. We determined that three of these students were misclassified by ridership category and were eligible to be reported in the Two Miles or More ridership category and the one remaining student was not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
Two Miles or More	1	
Center to Center (CTE and Dual Enrollment)	(1)	
18 Days in Term		
Center to Center (IDEA), Unweighted	(1)	
February 2013 Survey		
90 Days in Term		
Two Miles or More	1	
Center to Center (CTE and Dual Enrollment)	(1)	
72 Days in Term		
Two Miles or More	1	
Center to Center (CTE and Dual Enrollment)	(1)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings	Students Transported Proposed Net Adjustments

13. [Ref. 62] We determined that 34 students in our sample were incorrectly reported in an IDEA-Weighted ridership classification. We noted the following exceptions:

a. The IEPs for 31 students did not support that the students met at least one of the five criteria required for the IDEA-Weighted classification.

b. The IEP in effect during the reporting survey period for 1 student was missing and could not be located.

c. The IEP for 1 student indicated a need for a lap restraint as the basis for the IDEA-Weighted classification; however, a lap restraint is not considered medical equipment and no other specific need was addressed on the student's IEP.

d. The IEP for 1 student indicated the student should have a climate-controlled bus; however, there was no physician's prescription on file to support this need.

We determined that the students were otherwise eligible to be reported in other ridership categories as follows: 22 students lived more than two miles from their assigned schools and were eligible to be reported in the Two Miles or More ridership category; 7 students were eligible to be reported in the IDEA (PK), Unweighted ridership category, and 5 students were eligible to be reported in the IDEA (K-12), Unweighted ridership category. We propose the following adjustments:

July 2012 Survey	
7 Days in Term	
IDEA (K-12), Weighted	(4)
IDEA (K-12), Unweighted	1
IDEA (PK), Weighted	(1)
IDEA (PK), Unweighted	1
Two Miles or More	3

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(9)	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	
Two Miles or More	9	
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(9)	
IDEA (K-12), Unweighted	2	
IDEA (PK), Weighted	(3)	
IDEA (PK), Unweighted	3	
Two Miles or More	7	
June 2013 Survey		
11 Days in Term		
IDEA (K-12), Weighted	(5)	
IDEA (K-12), Unweighted	2	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	3	0

14. [Ref. 63] Six students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. The students were enrolled in the Speech Impaired, Language Impaired, or Specific Learning Disabled Programs and the students' IEPs did not indicate that specialized transportation was needed. We determined that one student lived more than two miles from the assigned school and was eligible to be reported in the Two Miles or More ridership category and the remaining five students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2012 Survey	
90 Days in Term	
IDEA (K-12), Unweighted	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(5)	
Two Miles or More	1	(5)
Proposed Net Adjustment		(3,414)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category and for the correct number of days in term and have documentation to support that reporting; (2) only those students who are recorded on a bus driver's report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (3) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (4) only eligible students who live less than two miles from their assigned school and are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (5) IEPs for Speech Impaired, Language Impaired, or Specific Learning Disabled students that are reported in the IDEA (K-12), Unweighted ridership category specifically indicate the need for specialized transportation as it relates to the students' disabilities; (6) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; (7) proper documentation is maintained to support the eligibility of students reported on alternative modes of transportation, such as municipal buses; (8) transportation personnel review their database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the students' grade level and that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding; and (9) the number of buses in operation are accurately accounted for and have supporting documentation.

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., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
Chapter 6A-3, FAC .....Transportation
Student Transportation General Instructions 2012-13

The accompanying notes are an integral part of this schedule.

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Orange County

For the fiscal year ended June 30, 2013, the District received approximately $26.3 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2012	300	2,483
October 2012	911	68,543
February 2013	907	66,864
June 2013	309	3,291
Total	2,427	141,181

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., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation

Orange County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

Orange County Public Schools

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

May 13, 2014

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

Dear Mr. Martin:

We have reviewed of the findings reported in the audit draft of Full-Time Equivalent (FTE) Students and Student Transportation for the Orange County Public Schools (OCPS) for the fiscal year ended June 30, 2013. This response is pursuant to the provisions of Section 11.45(7) (d), Florida Statutes.

Although each item is addressed briefly below, OCPS finds no basis for disagreement with the audit findings. District and school staff has been informed of the rules, regulations and record maintenance associated with the FTE process in order to be in full compliance. OCPS will continue to work toward corrections of all errors and deficiencies.

Teachers - The Certification Department will initiate a weekly process to monitor teachers who may have been assigned after their initial hiring and certification approval to teach additional subjects for which they are not certified, specifically ESE and ELL. If this occurs, the appropriate staff in the Certification Department will follow the procedures to report OOF teachers including notification to parents' of the teachers' out of field status.

ESE, ESOL, and OJT record maintenance - OCPS believes these deficiencies to be isolated instances. OCPS does not believe that the problem is systemic, but rather individual student file errors or new staff who was not fully aware of the requirements for maintaining records and supporting documentation. Follow up training and increased district monitoring will alleviate the issues with ESE and ESOL. There has been improvement in ESE maintenance of records as a result of PEER and additional training and district monitoring; ESOL will have increased district monitoring and school visits to ensure that ESOL student data is complete, students are exited in a timely manner and ESOL student documentation, specifically student schedules are printed on or before date certain for Surveys 2 and 3.

OJT - Monitoring of program assigned to district staff to monitor that timecards are accurately completed, signed and retained for documentation. Additional training will be provided to school staff that support OJT programs in their respective schools.

Attendance - OCPS will provide written district procedures to ensure that all schools consistently report and verify attendance on a daily basis (period by period in secondary). Schools are required to maintain documentation and additional mandatory training will be provided to ensure that all procedures are followed and district attendance staff will monitor this process. Principals now sign the attendance verification certification via an online process and completion is monitored electronically by the district.

Transportation - OCPS will take corrective action to ensure that the correct number of buses is reported; only students who are indicated for ridership on the bus drivers' report are reported for transportation funding; transported students are reported for the correct classification and

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

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

correct number of days in term. Transportation personnel will provide data quality checks to ensure that only students eligible for transportation are reported for funding.

OCPS would like to commend your staff for their professional manner and assistance during the audit and thank you for assisting and providing clarification to our staff on matters of compliance.

Sincerely,

Barbara M. Jenkins, Ed.D.
Superintendent