REPORT NO. 2015-188
MAY 2015

PALM BEACH COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2014

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Palm Beach County District School Board members and the Superintendent of Schools who served during the 2013-14 fiscal year are listed below:

Member	District No.
Michael Murgio	1
Charles E. Shaw, Chair	2
Karen M. Brill	3
Jennifer Prior Brown	4
Frank A. Barbieri, Jr., Vice Chair from 11-19-13	5
Marcia Andrews	6
Dr. Debra L. Robinson, Vice Chair to 11-18-13	7

E. Wayne Gent, Superintendent

The examination team leader was Christopher E. Tynes, 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.

Palm Beach 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, 2014

CMW	Class Minutes, Weekly
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Palm Beach 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 Career Education 9-12 (OJT), the Palm Beach County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2014:

- **Twenty-eight of the 249 students in our Career Education 9-12 (OJT) test had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. None of the students in our Career Education 9-12 (OJT) test attended charter schools.**

Noncompliance related to reported FTE resulted in 101 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 769.7927 (negative 5.4145 is applicable to District schools other than charter schools and negative 764.3782 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 970.9327 (negative 65.2205 is applicable to District schools other than charter schools and negative 905.7122 is applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of a negative 115 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 Palm Beach County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $3,643,231 (negative 970.9327 times $3,752.30), of which a negative $244,727 is applicable to District schools other than charter schools and a negative $3,398,504 is applicable to charter schools.

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 PALM BEACH COUNTY

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2014, State funding through FEFP was provided to the District for 181 District schools other than charter schools, 47 charter schools, 1 District cost center, and 5 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 180,172.15 unweighted FTE as recalibrated for those students that included 16,079.64 unweighted FTE as recalibrated for charter school students and received approximately $ 275.8 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, including charter schools, 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.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for FTE reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $24.4 million for student transportation as part of the State funding through FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

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

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

We have examined the Palm Beach 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, 2014. 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 2013-14* 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: 28 of the 249 students in our Career Education 9-12 (OJT) test[1] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. None of the students in our Career Education 9-12 (OJT) test attended charter schools.

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 Career Education 9-12 (OJT), the Palm Beach County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014.

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.[2] 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 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.

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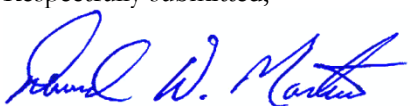
[1] *For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 3, 4, 13, 21, 35, 44, 65, and 66.*

[2] *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
April 28, 2015

SCHEDULE A

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, TEST SELECTION, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2014

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 180,172.15 unweighted FTE as recalibrated, which included 16,079.64 unweighted FTE as recalibrated for the charter schools students, at 181 District schools other than charter schools, 47 charter schools, 1 District cost center, and 5 virtual education cost centers reported to the Department of Education for the fiscal year ended June 30, 2014.

SCHOOLS AND STUDENTS

As part of our examination procedures, we tested FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (234) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, 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 (49,162) consisted of the total number of students in each program at the schools and virtual education cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT. Our populations and tests of schools and students are summarized as follows:

	Number of Schools		Number of Students at Schools Tested		Students with	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	223	37	36,216	436	37	123,844.1400	313.4136	(432.3973)
Basic with ESE Services	230	39	6,879	325	29	35,889.4700	274.7456	(82.7610)
ESOL	205	33	4,752	854	69	14,903.7200	637.4750	(200.9864)
ESE Support Levels 4 and 5	116	24	843	464	40	1,329.7400	414.9892	(49.6037)
Career Education 9-12	38	8	472	249	28	4,205.0800	55.6364	(4.0443)
All Programs	234	40	49,162	2,328	203	180,172.1500	1,696.2598	(769.7927)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, TEST SELECTION, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2014

TEACHERS

We also tested teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (2,122 of which 1,911 is applicable to District schools other than charter schools and 211 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we tested 539 and found exceptions for 53 of those teachers. Of the 539 teachers tested, 74 (14 percent) taught at charter schools and 17 of the 53 teachers (32 percent) with exceptions taught at charter schools.

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

Palm Beach 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, 2014

District Schools Other Than Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	36.5399	1.125	41.1074
102	Basic 4-8	6.5515	1.000	6.5515
103	Basic 9-12	19.2909	1.011	19.5031
111	Grades K-3 with ESE Services	2.7109	1.125	3.0498
112	Grades 4-8 with ESE Services	1.4674	1.000	1.4674
113	Grades 9-12 with ESE Services	6.8912	1.011	6.9670
130	ESOL	(55.8316)	1.145	(63.9272)
254	ESE Support Level 4	(14.8189)	3.558	(52.7257)
255	ESE Support Level 5	(4.6365)	5.089	(23.5951)
300	Career Education 9-12	(3.5793)	1.011	(3.6187)
	Subtotal	(5.4145)		(65.2205)

Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	(200.2010)	1.125	(225.2261)
102	Basic 4-8	(223.6796)	1.000	(223.6796)
103	Basic 9-12	(70.8990)	1.011	(71.6789)
111	Grades K-3 with ESE Services	(20.6781)	1.125	(23.2629)
112	Grades 4-8 with ESE Services	(50.5460)	1.000	(50.5460)
113	Grades 9-12 with ESE Services	(22.6064)	1.011	(22.8551)
130	ESOL	(145.1548)	1.145	(166.2022)
254	ESE Support Level 4	(20.6619)	3.558	(73.5150)
255	ESE Support Level 5	(9.4864)	5.089	(48.2763)
300	Career Education 9-12	(.4650)	1.011	(.4701)
	Subtotal	(764.3782)		(905.7122)

Total of Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	(163.6611)	1.125	(184.1187)
102	Basic 4-8	(217.1281)	1.000	(217.1281)
103	Basic 9-12	(51.6081)	1.011	(52.1758)
111	Grades K-3 with ESE Services	(17.9672)	1.125	(20.2131)
112	Grades 4-8 with ESE Services	(49.0786)	1.000	(49.0786)
113	Grades 9-12 with ESE Services	(15.7152)	1.011	(15.8881)
130	ESOL	(200.9864)	1.145	(230.1294)
254	ESE Support Level 4	(35.4808)	3.558	(126.2407)
255	ESE Support Level 5	(14.1229)	5.089	(71.8714)
300	Career Education 9-12	(4.0443)	1.011	(4.0888)
	Total	(769.7927)		(970.9327)

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[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

Palm Beach 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, 2014

		Proposed Adjustments[1]			
No.	**Program**	**#0051**	**#0081**	**#0101**	**Balance Forward**
101	Basic K-3	4.0274	.....	.....	4.0274
102	Basic 4-8	.....	.....	.....	.0000
103	Basic 9-12	.....	.2100	.....	.2100
111	Grades K-3 with ESE Services	(1.0000)	.....	.....	(1.0000)
112	Grades 4-8 with ESE Services	.....	.....	1.0000	1.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(3.0274)	(.2100)	.....	(3.2374)
254	ESE Support Level 4	.....	.....	(1.0000)	(1.0000)
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	(1.7329)	.....	(1.7329)
Total		.0000	(1.7329)	.0000	(1.7329)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2014

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0121**	**#0581**	**#0621**	**#0931**	**Balance Forward**
101	4.0274	.....	.....	8.5200	.....	12.5474
102	.0000	3.0321	.....	2.0000	.....	5.0321
103	.2100	.....	5.0926	.....	.....	5.3026
111	(1.0000)	.....	.....	.....	2.0021	1.0021
112	1.0000	1.0000	.....	(1.0000)	.....	1.0000
113	.0000	.....	(1.0000)	.....	.....	(1.0000)
130	(3.2374)	(2.9890)	(4.0926)	(8.5200)	.....	(18.8390)
254	(1.0000)	(1.0431)	.....	(1.0000)	(2.4997)	(5.5428)
255	.0000	.....	.....	.....	.4976	.4976
300	(1.7329)	.....	(.1538)	.....	.....	(1.8867)
Total	(1.7329)	.0000	(.1538)	.0000	.0000	(1.8867)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2014

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0961**	**#1241**	**#1361**	**#1461***	**Balance Forward**
101	12.5474	.....	4.0540	.....	.....	16.6014
102	5.0321	.....	1.0000	.....	.....	6.0321
103	5.3026	1.5950	.....	3.4134	3.3781	13.6891
111	1.0021	.....	.....	.....	.....	1.0021
112	1.0000	.....	(1.0000)	.....	.....	.0000
113	(1.0000)	1.3344	.....	(.3344)	.....	.0000
130	(18.8390)	(1.5950)	(4.0540)	(3.4134)	(3.3781)	(31.2795)
254	(5.5428)	.....	.....	.....	.....	(5.5428)
255	.4976	(1.3344)	.....	(.1668)	.....	(1.0036)
300	(1.8867)	(.0833)	.....	.....	.....	(1.9700)
Total	(1.8867)	(.0833)	.0000	(.5012)	.0000	(2.4712)

*Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2014

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#1541**	**#1681**	**#1801**	**#1821**	**Balance Forward**
101	16.6014	2.1030	.....	.....	.....	18.7044
102	6.0321	.....	.....	.....	.5194	6.5515
103	13.6891	.....	.1428	.....	.....	13.8319
111	1.0021	.....	.....	1.0000	.....	2.0021
112	.0000	.....	.....	.....	.9676	.9676
113	.0000	.....	.....	.4998	.....	.4998
130	(31.2795)	(2.1030)	(.1428)	.....	(.5194)	(34.0447)
254	(5.5428)	.....	.8334	(1.4998)	.....	(6.2092)
255	(1.0036)	.....	(1.0000)	.....	(.9676)	(2.9712)
300	(1.9700)	.....	(.3841)	.....	.....	(2.3541)
Total	(2.4712)	.0000	(.5507)	.0000	.0000	(3.0219)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2014

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#1851**	**#1871**	**#1961**	**#2051**	**Balance Forward**
101	18.7044	.....	.....	1.5096	6.1578	26.3718
102	6.5515	.....	.....	.....	.....	6.5515
103	13.8319	.1954	.....	.....	.....	14.0273
111	2.0021	.....	.1790	.....	1.0074	3.1885
112	.9676	.....	.....	.....	.....	.9676
113	.4998	.4998	.....	.....	.....	.9996
130	(34.0447)	(.6952)	.....	(1.5096)	(6.1578)	(42.4073)
254	(6.2092)	(.4998)	.....	.....	(1.0074)	(7.7164)
255	(2.9712)	.....	(.4920)	.....	.....	(3.4632)
300	(2.3541)	(.4687)	.....	.....	.....	(2.8228)
Total	(3.0219)	(.9685)	(.3130)	.0000	.0000	(4.3034)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2014

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#2081**	**#2191**	**#2201**	**#2331**	**Balance Forward**
101	26.3718	.8442	.....	.....	.....	27.2160
102	6.5515	.....	.....	.....	.....	6.5515
103	14.0273	.....	1.8780	1.0488	5.5039	22.4580
111	3.1885	.....	.....	.....	.....	3.1885
112	.9676	.....	.....	.....	.....	.9676
113	.9996	.....	.5001	.0000	3.8917	5.3914
130	(42.4073)	(.8442)	(1.8780)	(.3754)	(4.7185)	(50.2234)
254	(7.7164)	.....	.....	(.5000)	(4.3919)	(12.6083)
255	(3.4632)	.....	(.5001)	(.1734)	(.4998)	(4.6365)
300	(2.8228)	.....	.....	.....	(.7565)	(3.5793)
Total	(4.3034)	.0000	.0000	.0000	(.9711)	(5.2745)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2014

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#2411**	**#2431**	**#2791***	**#2941***	**Balance Forward**
101	27.2160	.....	6.0739	3.0876	1.5891	37.9666
102	6.5515	.....	.....	7.9908	9.4872	24.0295
103	22.4580	.2110	.....	.....	4.4936	27.1626
111	3.1885	.....	.....	.....	2.5000	5.6885
112	.9676	.4998	.....	.....	.4998	1.9672
113	5.3914	1.4998	.....	.....	.....	6.8912
130	(50.2234)	.....	(6.2139)	.....	.....	(56.4373)
254	(12.6083)	(2.2106)	.....	(11.0784)	(9.5835)	(35.4808)
255	(4.6365)	.....	.....	.....	(9.4864)	(14.1229)
300	(3.5793)	.....	.....	.....	.....	(3.5793)
Total	(5.2745)	.0000	(.1400)	.0000	(.5002)	(5.9147)

*Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2014

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#3344***	**#3361**	**#3392***	**#3401***	**Balance Forward**
101	37.9666	.....	3.2500	(206.1250)	.....	(164.9084)
102	24.0295	.....	.....	(242.7501)	.....	(218.7206)
103	27.1626	1.0000	.....	(18.9981)	(34.3092)	(25.1447)
111	5.6885	.....	(.4776)	(23.1781)	.....	(17.9672)
112	1.9672	.....	.....	(51.0458)	.....	(49.0786)
113	6.8912	.....	.....	(7.2915)	(8.6082)	(9.0085)
130	(56.4373)	(1.0000)	(2.7724)	(134.1777)	(1.0041)	(195.3915)
254	(35.4808)	.....	.....	.....	.....	(35.4808)
255	(14.1229)	.....	.....	.....	.....	(14.1229)
300	(3.5793)	.....	.....	(.4650)	.....	(4.0443)
Total	(5.9147)	.0000	.0000	(684.0313)	(43.9215)	(733.8675)

*Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2014

		Proposed Adjustments[1]			
No.	**Brought Forward**	**#3421***	**#3431***	**#3971***	**Total**
101	(164.9084)	.....	1.2473	.....	(163.6611)
102	(218.7206)	.....	1.5925	.....	(217.1281)
103	(25.1447)	(28.6251)	.....	2.1617	(51.6081)
111	(17.9672)	.....	.....	.....	(17.9672)
112	(49.0786)	.....	.....	.....	(49.0786)
113	(9.0085)	(5.2450)	.....	(1.4617)	(15.7152)
130	(195.3915)	(1.6551)	(2.8398)	(1.1000)	(200.9864)
254	(35.4808)	.....	.....	.....	(35.4808)
255	(14.1229)	.....	.....	.....	(14.1229)
300	(4.0443)	.....	.....	.....	(4.0443)
Total	(733.8675)	(35.5252)	.0000	(.4000)	(769.7927)

*Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

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 2013-14* 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 Career Education 9-12 (OJT), the Palm Beach County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 53.

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey period unless necessary for a complete understanding of the instances of noncompliance being disclosed.		
Pine Jog Elementary School (#0051)		
1. [Ref. 5101] The file for one ESE student did not contain evidence that the General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Pine Jog Elementary School (#0051) (Continued)		
2. [Ref. 5170] One Primary Language Arts teacher who also taught Basic subject area classes was not properly certified to teach ELL students but was approved to teach such students out of field. However, the teacher 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:		
101 Basic K-3	3.0274	
130 ESOL	(3.0274)	.0000
		.0000
Jupiter High School (#0081)		
3. [Ref. 8101] The timecards for 12 Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(1.5186)	(1.5186)
4. [Ref. 8102] The timecards for two Career Education 9-12 (OJT) students were not signed by the students' employers. We propose the following adjustment:		
300 Career Education 9-12	(.2143)	(.2143)
5. [Ref. 8170] One teacher taught English to a class that included ELL students but had earned none 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:		
103 Basic 9-12	.1400	
130 ESOL	(.1400)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Jupiter High School (#0081) (Continued)		
6. [Ref. 8171] One teacher taught English 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 propose the following adjustment:		
103 Basic 9-12	.0700	
130 ESOL	(.0700)	.0000
		(1.7329)
Allamanda Elementary School (#0101)		
7. [Ref. 10101] 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
		.0000
Howell L. Watkins Middle School (#0121)		
8. [Ref. 12101] 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
9. [Ref. 12170] One teacher taught Language Arts to a class that included ELL students but had earned none 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	.1500	
130 ESOL	(.1500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Howell L. Watkins Middle School (#0121) (Continued)		
10. [Ref. 12171] One teacher was not properly certified and was not approved by the School Board to teach Middle Grades General Science and Middle Grades Social Science out of field. 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	.0431	
254 ESE Support Level 4	(.0431)	.0000
11. [Ref. 12172/73] 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. 12172		
102 Basic 4-8	.2294	
130 ESOL	(.2294)	.0000
Ref. 12173		
102 Basic 4-8	2.6096	
130 ESOL	(2.6096)	.0000
		.0000
Forest Hill Community High School (#0581)		
12. [Ref. 58101] The file for one ESE student did not contain evidence that the General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Forest Hill Community High School (#0581) (Continued)		
13. [Ref. 58102] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.1538)	(.1538)
14. [Ref. 58170/72] 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. 58170		
103 Basic 9-12	1.7248	
130 ESOL	(1.7248)	.0000
Ref. 58172		
103 Basic 9-12	1.0073	
130 ESOL	(1.0073)	.0000
15. [Ref. 58171] One teacher was not properly certified and was not approved by the School Board to teach Reading out of field. We also noted that the letter used to notify parents of the teacher's out-of-field status was not dated until February 7, 2014, which was after the October 2013 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	1.3605	
130 ESOL	(1.3605)	.0000
		(.1538)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Forest Hill Elementary School (#0621)		
16. [Ref. 62101] The files for two ESE students did not contain evidence that the General Education teacher had participated in the development of the students' IEPs. We propose the following adjustment:		
102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	(2.0000)	.0000
17. [Ref. 62102] The *Matrix of Services* form that was valid for the October 2013 and February 2014 reporting survey periods was missing and could not be located. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
18. [Ref. 62170] One Primary Language Arts teacher who also taught Basic subject area classes was not properly certified to teach ELL students but was approved to teach such students out of field. However, the teacher 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:		
101 Basic K-3	8.5200	
130 ESOL	(8.5200)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
J. C. Mitchell Elementary School (#0931)		
19. [Ref. 93101] Four 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	2.0021	
254 ESE Support Level 4	(2.4997)	
255 ESE Support Level 5	.4976	.0000
		.0000
Boca Raton Community High School (#0961)		
20. [Ref. 96101] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.3344	
255 ESE Support Level 5	(1.3344)	.0000
21. [Ref. 96102] One Career Education 9-12 (OJT) student was incorrectly reported in the OJT Program. The student had been dismissed from the OJT Program prior to the reporting survey period. We propose the following adjustment:		
300 Career Education 9-12	(.0833)	(.0833)
22. [Ref. 96170/71] 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. 96170		
103 Basic 9-12	.1602	
130 ESOL	(.1602)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Boca Raton Community High School (#0961) (Continued)		
Ref. 96171		
103 Basic 9-12	.9946	
130 ESOL	(.9946)	.0000
23. [Ref. 96172] One teacher taught English to a class 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 propose the following adjustment:		
103 Basic 9-12	.4402	
130 ESOL	(.4402)	.0000
		(.0833)
Gove Elementary School (#1241)		
24. [Ref. 124101] The file for one ESE student did not contain an IEP covering the 2013-14 school year. We propose the following adjustment:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
25. [Ref. 124170] One Primary Language Arts teacher who also taught Basic subject area classes was not properly certified to teach ELL students but was approved by the School Board to teach such students out of field. However, the teacher 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:		
101 Basic K-3	4.0540	
130 ESOL	(4.0540)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
John I. Leonard High School (#1361)		
26. [Ref. 136101] One ESE student was absent from school during the 11-day window of the October 2013 reporting survey period and should not have been included with that survey's results. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5012)	(.5012)
27. [Ref. 136102] 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 both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program 113 (Grades 9-12 with ESE Services). We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.1668	
255 ESE Support Level 5	(.1668)	.0000
28. [Ref. 136170] One teacher taught a Basic subject area class that included an ELL student 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	3.4134	
130 ESOL	(3.4134)	.0000
		(.5012)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Inlet Grove Community High School (#1461) Charter School		
29. [Ref. 146170] One teacher was not properly certified and was not approved by the School Board to teach Intensive Reading out of field. We also noted that the letter used to notify parents of the teacher's out-of-field status was not dated until February 7, 2014, which was after the October 2013 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	1.5869	
130 ESOL	(1.5869)	.0000
30. [Ref. 146171] 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 propose the following adjustment:		
103 Basic 9-12	.7292	
130 ESOL	(.7292)	.0000
31. [Ref. 146172/73] 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. 146172		
103 Basic 9-12	.4588	
130 ESOL	(.4588)	.0000
Ref. 146173		
103 Basic 9-12	.6032	
130 ESOL	(.6032)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Dwight D. Eisenhower Elementary School (#1541)		
32. [Ref. 154170] One Primary Language Arts teacher who taught a class that included ELL students was not properly certified to teach ELL students but was approved to teach such students out of field. However, the teacher had earned only 60 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
101 Basic K-3	2.1030	
130 ESOL	(2.1030)	.0000
		.0000
Spanish River Community High School (#1681)		
33. [Ref. 168101] One ESE student was absent from school during the 11-day window of the October 2013 reporting survey period and should not have been included with that survey's results. We propose the following adjustment:		
254 ESE Support Level 4	(.1666)	(.1666)
34. [Ref. 168102] 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
35. [Ref. 168103] Three Career Education 9-12 (OJT) students were not employed during the October 2013 survey week (two students) or the February 2014 survey week (one student) and it was not otherwise documented that these students had engaged in any job searches. We propose the following adjustment:		
300 Career Education 9-12	(.3841)	(.3841)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Spanish River Community High School (#1681) (Continued)		
36. [Ref. 168170] One teacher taught a Basic subject area class 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	.1428	
130 ESOL	(.1428)	.0000
		(.5507)
Royal Palm School (#1801)		
37. [Ref. 180101] 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	.4998	
254 ESE Support Level 4	(.4998)	.0000
38. [Ref. 180102] The *Matrix of Services* form for one ESE student (who earned .5000 FTE) incorrectly included three Special Consideration points that were designated for PK students who earned less than .5000 FTE during an FTE reporting survey period. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings			Proposed Net Adjustments (Unweighted FTE)
Christa Mcauliffe Middle School (#1821)			
39. [Ref. 182101] 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 both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:			
	112 Grades 4-8 with ESE Services	.9676	
	255 ESE Support Level 5	(.9676)	.0000
40. [Ref. 182170] One teacher taught Language Arts to a class that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:			
	102 Basic 4-8	.2521	
	130 ESOL	(.2521)	.0000
41. [Ref. 182171] One teacher taught a Basic subject area class 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:			
	102 Basic 4-8	.2673	
	130 ESOL	(.2673)	.0000
			.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Palm Beach Lakes High School (#1851)		
42. [Ref. 185101] One Basic student was not in membership and attendance during the October 2013 reporting survey period and should not have been included with that survey's results. We propose the following adjustment:		
103 Basic 9-12	(.4998)	(.4998)
43. [Ref. 185103] 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	.4998	
254 ESE Support Level 4	(.4998)	.0000
44. [Ref. 185104] The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.4687)	(.4687)
45. [Ref. 185170/71] 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. 185170		
103 Basic 9-12	.2762	
130 ESOL	(.2762)	.0000
Ref. 185171		
103 Basic 9-12	.4190	
130 ESOL	(.4190)	.0000
		(.9685)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Liberty Park Elementary School (#1871)		
46. [Ref. 187101] One Basic ESE student was not in membership and attendance during the February 2014 reporting survey period and should not have been included with that survey's results. We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.3130)	(.3130)
47. [Ref. 187102] 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 both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program 111 (Grades K-3 with ESE Services). We propose the following adjustment:		
111 Grades K-3 with ESE Services	.4920	
255 ESE Support Level 5	(.4920)	.0000
		(.3130)
Sandpiper Shores Elementary School (#1961)		
48. [Ref. 196170] One Primary Language Arts teacher who also taught Basic subject area classes was not properly certified to teach ELL students but was approved by the School Board to teach such students out of field. However, the teacher 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:		
101 Basic K-3	1.5096	
130 ESOL	(1.5096)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
New Horizons Elementary School (#2051)		
49. [Ref. 205101] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:		
101 Basic K-3	.4166	
130 ESOL	(.4166)	.0000
50. [Ref. 205102] 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	.4910	
254 ESE Support Level 4	(.4910)	.0000
51. [Ref. 205103] The *Matrix of Services* form for one ESE student was missing and could not be located. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5164	
254 ESE Support Level 4	(.5164)	.0000
52. [Ref. 205170] One teacher taught Reading to classes that included ELL students enrolled in the ESOL Program 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 until February 7, 2014, which was after the October 2013 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.4630	
130 ESOL	(.4630)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
New Horizons Elementary School (#2051) (Continued)		
53. [Ref. 205171] One Primary Language Arts teacher who also taught Basic subject area classes was not properly certified to teach ELL students but was approved by the School Board to teach such students out of field. However, the teacher had earned none of the 60 in-service training points (for Basic subjects) and none of the 240 in-service training points (for Language Arts) in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
101 Basic K-3	5.2782	
130 ESOL	(5.2782)	.0000
		.0000
Hammock Pointe Elementary School (#2081)		
54. [Ref. 208101] The file for one ELL student in the ESOL Program did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:		
101 Basic K-3	.8442	
130 ESOL	(.8442)	.0000
		.0000
Wellington High School (#2191)		
55. [Ref. 219101] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's previous placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program prior to the October 2013 reporting survey period and the student's on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Wellington High School (#2191) (Continued)		
113 Grades 9-12 with ESE Services	.5001	
255 ESE Support Level 5	(.5001)	.0000

56. [Ref. 219170/71/72] Three teachers taught Basic subject area classes that included ELL students but had earned only 30 (Ref. 219170) or none (Ref. 219171/72) 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. 219170		
103 Basic 9-12	1.3482	
130 ESOL	(1.3482)	.0000
Ref. 219171		
103 Basic 9-12	.2458	
130 ESOL	(.2458)	.0000
Ref. 219172		
103 Basic 9-12	.2840	
130 ESOL	(.2840)	.0000
		.0000

William T. Dwyer High School (#2201)

57. [Ref. 220101/02] Two students (one Basic ESE and one ESE) were reported incorrectly in Program No. 113 (Grades 9-12 with ESE Services) and in Program No. 255 (ESE Support Level 5), respectively, based on the students' placements in the Hospital and Homebound Program. The students were provided both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 103 (Basic 9-12) (one student - Ref. 220101) and Program No. 113 (Grades 9-12 with ESE Services) (one student – Ref. 220102). We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
William T. Dwyer High School (#2201) (Continued)		
Ref. 220101		
103 Basic 9-12	.1734	
113 Grades 9-12 with ESE Services	(.1734)	.0000
Ref. 220102		
113 Grades 9-12 with ESE Services	.1734	
255 ESE Support Level 5	(.1734)	.0000
58. [Ref. 220103] The file for one ESE student did not contain a valid IEP or *Matrix of Services* form. We propose the following adjustment:		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
59. [Ref. 220170/71] Two teachers (one teacher [Ref. 220170] taught Language Arts and one teacher [Ref. 220171] taught a Basic subject area) whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 220170		
103 Basic 9-12	.2266	
130 ESOL	(.2266)	.0000
Ref. 220171		
103 Basic 9-12	.1488	
130 ESOL	(.1488)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Royal Palm Beach High School (#2331)		
60. [Ref. 233101] The file for one ESE student did not contain an IEP covering the October 2013 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.5002	
113 Grades 9-12 with ESE Services	(.5002)	.0000
61. [Ref. 233102] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the ELL student's extended ESOL placement for a fourth year. We also noted that the English language proficiency for this student was not assessed within 30 school days prior to the student's ESOL placement for a fourth year. We propose the following adjustment:		
103 Basic 9-12	.4284	
130 ESOL	(.4284)	.0000
62. [Ref. 233103] The files for three ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* that were valid during the 2013-14 school year. We propose the following adjustment:		
103 Basic 9-12	1.8400	
130 ESOL	(1.8400)	.0000
63. [Ref. 233104] Seven 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	4.3919	
254 ESE Support Level 4	(4.3919)	.0000
64. [Ref. 233105] The file for one ESE student did not contain a valid IEP or *Matrix of Services* form. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Royal Palm Beach High School (#2331) (Continued)		
103 Basic 9-12	.4998	
255 ESE Support Level 5	(.4998)	.0000
65. [Ref. 233106] The timecards for four Career Education (9-12) OJT students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.4709)	(.4709)
66. [Ref. 233107] One Career Education (9-12) OJT student was not in attendance during the 11-day window of the October 2013 reporting survey period. We also noted that the timecard for this student indicated that the student did not work during that reporting survey period. We propose the following adjustment:		
103 Basic 9-12	(.2146)	
300 Career Education 9-12	(.2856)	(.5002)
67. [Ref. 233170/71] Two teachers were not properly certified to teach ELL students but were approved to teach such students out of field. However, the teachers had not earned the required number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 233170) had earned none of the 300 in-service training points and one teacher (Ref. 233171) had earned only 97 of the 180 in-service training points. We propose the following adjustments:		
Ref. 233170		
103 Basic 9-12	1.3162	
130 ESOL	(1.3162)	.0000
Ref. 233171		
103 Basic 9-12	.4998	
130 ESOL	(.4998)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Royal Palm Beach High School (#2331) (Continued)		
68. [Ref. 233172] 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	.6341	
130 ESOL	(.6341)	.0000
		(.9711)
Indian Ridge School (#2411)		
69. [Ref. 241101] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.4998	
113 Grades 9-12 with ESE Services	1.4998	
254 ESE Support Level 4	(1.9996)	.0000
70. [Ref. 241170] One teacher was not properly certified and was not approved by the School Board to teach Reading to ESE students out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.2110	
254 ESE Support Level 4	(.2110)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
South Grade Elementary School (#2431)		
71. [Ref. 243101] One ELL student was not in attendance during the 11-day window of the October 2013 reporting survey period and should not have been included in that survey's results. We propose the following adjustment:		
101 Basic K-3	(.0800)	
130 ESOL	(.0600)	(.1400)
72. [Ref. 243170] One teacher, whose classes included ELL students, had earned only 120 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
101 Basic K-3	6.1539	
130 ESOL	(6.1539)	.0000
		(.1400)
Renaissance Learning Center (#2791) Charter School		
73. [Ref. 279170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher taught courses to ESE students that also required the Autism Spectrum Disorders endorsement and a course that required certification in Speech Language Impaired. We also noted that the parents of the Speech Language Impaired student taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	3.0876	
102 Basic 4-8	7.9908	
254 ESE Support Level 4	(11.0784)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Palm Beach School for Autism (#2941) Charter School		
74. [Ref. 294101] The attendance record for one ESE student was missing and could not be located for the February 2014 reporting survey period. We propose the following adjustment:		
254 ESE Support Level 4	(.5002)	(.5002)
75. [Ref. 294102] The *Matrix of Services* forms for two ESE students were missing and could not be located. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.4998	
254 ESE Support Level 4	(.9998)	.0000
76. [Ref. 294103] 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	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
77. [Ref. 294170] One teacher held a Florida teaching certificate that had expired prior to our examination period. Consequently, at the time of the October 2013 reporting survey period, the teacher did not hold a valid Florida teaching certificate. We noted that the teacher was subsequently issued a certificate on December 19, 2013; thus, the certificate was valid during the February 2014 reporting survey period. We propose the following adjustment for the October 2013 reporting survey period:		
101 Basic K-3	.4996	
102 Basic 4-8	2.4966	
254 ESE Support Level 4	(2.4966)	
255 ESE Support Level 5	(.4996)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Palm Beach School for Autism (#2941) Charter School (Continued)		
78. [Ref. 294171] One teacher did not hold a Florida teaching certificate that was valid during the October 2013 and February 2014 reporting survey periods and was not otherwise qualified to teach. We propose the following adjustment:		
101 Basic K-3	1.0895	
102 Basic 4-8	6.9906	
103 Basic 9-12	4.4936	
254 ESE Support Level 4	(3.5869)	
255 ESE Support Level 5	(8.9868)	.0000
		(.5002)
Tomorrow's Promise Community School (#3344) Charter School		
79. [Ref. 334401] The file for one ELL student was missing and could not be located; consequently, we were unable to substantiate the student's placement in the ESOL Program during the 2013-14 school year. We propose the following adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
Elbridge Gale Elementary School (#3361)		
80. [Ref. 336101] The file for one ESE student did not contain an IEP covering the February 2014 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.4776	
111 Grades K-3 with ESE Services	(.4776)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Elbridge Gale Elementary School (#3361) (Continued)		
81. [Ref. 336102] An ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider one student's extended ESOL placement for a fourth year. We propose the following adjustment:		
101 Basic K-3	.9096	
130 ESOL	(.9096)	.0000
82. [Ref. 336170] One Primary Language Arts teacher was not properly certified to teach ELL students but was approved by the School Board to teach such students. The teacher had earned only 120 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
101 Basic K-3	1.8628	
130 ESOL	(1.8628)	.0000
		.0000
Charter School of Boynton Beach (#3392)		
83. [Ref. 339201] This School closed on July 30, 2014, and the source attendance records for 736 students (12 students were in our Basic test, 5 students were in our Basic with ESE Services test, and 40 students were in our ESOL test) were missing and could not be located by District personnel. Consequently, in the absence of supporting documentation, we were unable to substantiate student attendance during the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Charter School of Boynton Beach (#3392) (Continued)		
101 Basic K-3	(206.1250)	
102 Basic 4-8	(242.7501)	
103 Basic 9-12	(18.9981)	
111 Grades K-3 with ESE Services	(23.1781)	
112 Grades 4-8 with ESE Services	(51.0458)	
113 Grades 9-12 with ESE Services	(7.2915)	
130 ESOL	(134.1777)	
300 Career Education 9-12	(.4650)	(684.0313)

Follow-Up to Management's Response (Ref. 339201):

In his written response, the Superintendent recognizes and accepts that the School's source attendance records were unable to be located by the District. He also states that the School had closed on July 30, 2014, and School management was unable to be located. He also notes that the District did have evidence of attendance patterns as submitted through the District's student information system and that the District had conducted several site visits by the Charter Director and other staff confirming the operations on several dates. However, this Finding is related specifically to the lack of original source attendance records that documented the daily attendance activity taken by the teachers in the classrooms. Accordingly, our Finding stands as originally presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings	Proposed Net Adjustments (Unweighted FTE)
Charter School of Boynton Beach (#3392) (Continued)	
84. [Ref. 339270] One teacher, whose classes included ELL students, had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since the students have been cited in Finding No. 83 (Ref. 339201), we are presenting this disclosure Finding with no proposed adjustment.	.0000
85. [Ref. 339271/72] Two teachers were not properly certified to teach either Elementary Education or ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status in Elementary Education (Ref. 339271/72) and ESOL (Ref. 339272). Since the students have been cited in Finding No. 83 (Ref. 339201), we are presenting this disclosure Finding with no proposed adjustment.	.0000
	(684.0313)
Quantum High School (#3401) Charter School	
86. [Ref. 340101] Our examination disclosed that 611 students (11 students were in our Basic test, 7 students were in our Basic with ESE Services test, and 8 students were in our ESOL test) were only provided 1,350 CMW of instruction during the 180-day school term but were reported for 1,500 CMW of instruction for State FEFP funding.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings	Proposed Net Adjustments (Unweighted FTE)
Quantum High School (#3401) Charter School (Continued)	
School management represented to us that the School operated on a "double session calendar" for 211 instructional days that, at four and one half hours per session for five days per week (i.e., a 22.5 hour instructional week), totaled 949.5 hours of annual instruction. School management further stated that they offered two sessions daily where the students could choose to attend either the morning or afternoon session.	
The School's calendar as presented to us consisted of the following: 14 instructional days in the July 2013 reporting survey period, the regular 180-day school year (2013-14) per the District's instructional calendar, and an additional 17 days of instruction beyond the last day of the regular 180-day school year, for a total of the above-noted 211 instructional days.	
It is our understanding that Florida law does not provide a definition of "double session school," however, such schools have historically existed in instances where Districts were required to hold two sessions per day at one school location due to unforeseen circumstances (emergencies) or school overcrowding. In this instance, a requirement for such sessions (i.e., double sessions) was not disclosed in the charter application.	
With regards to the additional days of instruction beyond the regular 180-day school year, the School's charter application describes these additional days of instruction as an opportunity "for students to catch up on courses failed and for students who wish to accelerate their progress towards high school graduation," which would infer that the schedule was not for all students but rather for those students who wanted or needed to attend. Section 1011.62(1)(f)3., FS, states that "Effective with the 1999-2000 fiscal year, funding on the basis of FTE membership beyond the 180-day regular term shall be provided in the FEFP only for students enrolled in juvenile justice education programs	

Finding Continues On Next Page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Quantum High School (#3401) Charter School (Continued)		
or in education programs for juveniles placed in secure facilities or programs under Section 985.19, FS. Funding for instruction beyond the regular 180-day school year for all other K-12 students shall be provided through the supplemental academic instruction categorical fund and other State, Federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating."		
Consequently, we concluded that, based on a 180-day term, the 22.5-hour instructional week equates to only 810 instructional hours which is less than the 900 hours required in non-double session schools. The School reported these 611 students for approximately 434.2143 FTE; however, based on the reduced instructional time, these students should have been reported for 390.7928 FTE, resulting in 43.4215 FTE being overreported.		
We propose the following adjustment:		
103 Basic 9-12	(34.0792)	
113 Grades 9-12 with ESE Services	(8.6082)	
130 ESOL	(.7341)	(43.4215)
87. [Ref. 340102] One Basic student was not in attendance during the 11-day window of the February 2014 reporting survey and should not have been included with that survey's results. We propose the following adjustment:		
103 Basic 9-12	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Quantum High School (#3401) Charter School (Continued)		
88. [Ref. 340170] One teacher taught a Basic subject area class 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	.1800	
130 ESOL	(.1800)	.0000
89. [Ref. 340171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught a course that required certification in Physical Science. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.0900	
130 ESOL	(.0900)	.0000
		(43.9215)
Worthington High School (#3421) Charter School		
90. [Ref. 342101] Our examination disclosed that 499 students (12 students were in our Basic sample, 5 students were in our Basic with ESE Services sample, and 7 students were in our ESOL sample) were only provided 1,350 CMW of instruction during the 180-day school term but were reported for 1,500 CMW of instruction for State FEFP funding.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings	Proposed Net Adjustments (Unweighted FTE)
Worthington High School (#3421) Charter School (Continued)	
School management represented to us that the School operated on a "double session calendar" for 211 instructional days that, at four and one-half hours per session for five days per week (i.e., a 22.5 hour instructional week), totaled 949.5 hours of annual instruction. School management further stated that they offer two sessions daily where the students choose either the morning or afternoon session.	
The School's calendar as presented to us consisted of the following: 14 instructional days in the July 2013 reporting survey period, the regular 180-day school year (2013-14) per the District's instructional calendar, and an additional 17 days of instruction beyond the last day of the regular 180-day school year, for a total of the above-noted 211 instructional days.	
It is our understanding that Florida law does not provide a definition of "double session school;" however, such schools have historically existed in instances where Districts were required to hold two sessions per day at one school location due to unforeseen circumstances (emergencies) or school overcrowding. In this instance, a requirement for such sessions (i.e., double sessions) was not disclosed in the charter application.	
With regards to the additional days of instruction beyond the regular 180-day school year, the School's charter application describes these additional days of instruction as an opportunity "for students to catch up on courses failed and for students who wish to accelerate their progress towards high school graduation," which would infer that the schedule was not for all students but rather for those students who wanted or needed to attend. Section 1011.62(1)(f)3., FS, states that "Effective with the 1999-2000 fiscal year, funding on the basis of FTE membership beyond the 180-day regular term shall be provided in the FEFP only for students enrolled in juvenile justice education programs or in education programs for juveniles placed in secure facilities or programs under	

Finding Continues On Next Page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Worthington High School (#3421) Charter School (Continued)		
Section 985.19, FS. Funding for instruction beyond the regular 180-day school year for all other K-12 students shall be provided through the supplemental academic instruction categorical fund and other State, Federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating."		
Consequently, we concluded that, based on a 180-day term, the 22.5-hour instructional week equates to only 810 instructional hours which is less than the 900 hours required in non-double session schools. The School reported these 499 students for approximately 350.2519 FTE; however, based on the reduced instructional time, these students should have been reported for 315.2267 FTE, resulting in 35.0252 FTE being overreported.		
We propose the following adjustment:		
103 Basic 9-12	(28.8851)	
113 Grades 9-12 with ESE Services	(5.2450)	
130 ESOL	(.8951)	(35.0252)
91. [Ref. 342102] One ESOL student was not in attendance during the 11-day window of the October 2013 reporting survey period and should not have been included with that survey's results. We propose the following adjustment:		
103 Basic 9-12	(.1000)	
130 ESOL	(.4000)	(.5000)
92. [Ref. 342170] 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	.1800	
130 ESOL	(.1800)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Worthington High School (#3421) Charter School (Continued)		
93. [Ref. 342171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught a course that required certification in Reading. We also noted that the parents of these students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.1800	
130 ESOL	(.1800)	.0000
		(35.5252)
Renaissance Charter School at West Palm Beach (#3431)		
94. [Ref. 343101] The files for two ELL students did not contain *ELL Student Plans* that were valid during the 2013-14 school year. We also noted that one of these students' files did not contain evidence that the student's parents were notified of their child's ESOL placement. We propose the following adjustment:		
101 Basic K-3	1.2473	
130 ESOL	(1.2473)	.0000
95. [Ref. 343170] One teacher taught English 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 these students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	.3971	
130 ESOL	(.3971)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings			Proposed Net Adjustments (Unweighted FTE)
Renaissance Charter School at West Palm Beach (#3431) (Continued)			
96. [Ref. 343171] One teacher was not properly certified to teach ELL students but was approved by the School Board to teach such students out of field. However, the teacher had earned none of the 60 in-service training points (for Basic Subjects) and none of the 240 in-service training points (for Language Arts) in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:			
	102 Basic 4-8	1.1954	
	130 ESOL	(1.1954)	.0000
			.0000
Mavericks High School at Palm Springs (#3971) Charter School			
97. [Ref. 397104] Our examination of the School's attendance policies and procedures indicated that attendance taken by teachers was accomplished through the School's attendance system (a 100-percent paperless system - Maestro Student Information System [Maestro SIS]). However, when using a fully automated and electronic system, additional documentation is required as outlined in the Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 and 7. We did not see evidence that these requirements had been completed. Specifically, we noted the following:			
(a) The attendance system did not include a sign-on indicator to show that attendance was being taken regularly and that allowed for responsible School administrators at the School level to determine that attendance was being taken regularly and consistently.			
(b) There was no evidence that a daily log from the system was generated and maintained that included sufficient information to ascertain when and by whom attendance data was entered, changed, or deleted.			

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High School at Palm Springs (#3971) Charter School (Continued)		
(c) There was no indication that School administrators were capturing tardy data on the School's system or within the District's Student Information System (TERMS), contrary to the Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook, page 7*.		
Because we were able to verify attendance for at least 1 day of the 11-day reporting survey period for all of the students in our test, we present this disclosure Finding with no proposed adjustment.		
		.0000
98. [Ref. 397101] The IEPs for two ESE students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	1.4617	
113 Grades 9-12 with ESE Services	(1.4617)	.0000
99. [Ref. 397102] One ELL student was incorrectly reported for FEFP funding during the October 2013 reporting survey period. The student was enrolled in four sections of Intensive Reading for a total of .4000 FTE; however, the student's transcript indicated that the student had previously successfully completed and earned a total of four high school credits in Intensive Reading, Course No. 1000410. Consequently, the student was not eligible for additional FEFP funding for previously completed coursework. We also noted the student's *ELL Student Plan* for the 2013-14 school year was missing and could not be located. We propose the following adjustment:		
130 ESOL	(.4000)	(.4000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Mavericks High School at Palm Springs (#3971) Charter School (Continued)		
100. [Ref. 397103] The *ELL Student Plan* covering the 2013-14 school year for one ELL student was missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
101. [Ref. 397170] One teacher taught English to classes that included ELL students but 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	.2000	
130 ESOL	(.2000)	.0000
		(.4000)
Proposed Net Adjustment		(769.7927)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2014

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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 and that the documentation of the attendance is maintained in readily-accessible files; (2) students are not reported twice for coursework completed in a prior year; (3) English language assessments are completed and ELL Committees are convened within 30 school days of the students' ESOL anniversary dates to consider the ELL students' extended ESOL placements; (4) *ELL Student Plans* are prepared and maintained for every school year in which the student is placed in the ESOL Program; (5) student files contain proper documentation to support each student's placement in the ESOL Program and that the parents of the student have been notified of their child's ESOL placement; (6) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (7) students are reported in accordance with their *Matrix of Services* forms; (8) evidence of a current IEP and *Matrix of Services* form is maintained in readily accessible files and correctly scored to support student reporting in ESE; (9) schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs for the correct amount of FTE, the reported instructional time in each program reflects the services that were solely received during the survey week, and adequate documentation to support that reporting is maintained on file; (10) only students currently enrolled in the Hospital and Homebound Program are reported for related FEFP funding; (11) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (12) students are reported in accordance with the School's bell schedule that is reflective of the actual instructional day and that supports the full 900 hours of instruction required for the student to be funded for the full FTE; (13) Schools utilizing a fully automated attendance system do so in line with requirements as outlined in the Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook,* pages 6 and 7; (14) teachers have a valid Florida certificate and are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (15) parents are timely notified when their children are assigned to out-of-field teachers; and (16) teachers earn the appropriate in-service training points as required by rule and the teachers' in-service training timelines.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2014

RECOMMENDATIONS (Continued)

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 1007.271(21), FS ..... Dual Enrollment Programs

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 2013-14

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 2013-14

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

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)

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2014

REGULATORY CITATIONS (Continued)

English for Speakers of Other Languages (ESOL) (Continued)

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 2013-14

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 Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years

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

Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student 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

Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 Revised Edition)

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2014

REGULATORY CITATIONS (Continued)

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.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

NOTE A – SUMMARY

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

1. School District of Palm Beach County

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

For the fiscal year ended June 30, 2014, State funding through FEFP was provided to the District for 181 District schools other than charter schools, 47 charter schools, 1 District cost center, and 5 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 180,172.15 unweighted FTE as recalibrated that included 16,079.64 unweighted FTE as recalibrated for charter school students and received approximately $275.8 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, including charter schools, the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

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. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for FTE reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

NOTE A - SUMMARY (Continued)

5. 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.

6. FTE Reporting Survey Periods

FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of FTE membership for a period of one week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

7. 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.

8. 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

Continues On Next Page.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

NOTE A - SUMMARY (Continued)

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 - TESTING

Our examination procedures provided for the selection of tests of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing 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 selected for testing:

School Name/Description	Finding Number(s)
1. Pine Jog Elementary School	1 and 2
2. Jupiter High School	3 through 6
3. Allamanda Elementary School	7
4. Howell L. Watkins Middle School	8 through 11
5. Forest Hill Community High School	12 through 15
6. Berkshire Elementary School	NA
7. Forest Hill Elementary School	16 through 18
8. Rolling Green Elementary School	NA
9. J. C. Mitchell Elementary School	19
10. Boca Raton Community High School	20 through 23
11. Gove Elementary School	24 and 25
12. John I. Leonard High School	26 through 28
13. Inlet Grove Community High School*	29 through 31
14. Dwight D. Eisenhower Elementary School	32
15. Spanish River Community High School	33 through 36
16. Royal Palm School	37 and 38
17. Christa Mcauliffe Middle School	39 through 41
18. Palm Beach Lakes High School	42 through 45
19. Liberty Park Elementary School	46 and 47
20. Sandpiper Shores Elementary School	48
21. New Horizons Elementary School	49 through 53
22. Hammock Pointe Elementary School	54

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

NOTE B - TESTING (Continued)

School Name/Description	Finding Number(s)
23. Wellington High School	55 and 56
24. William T. Dwyer High School	57 through 59
25. Royal Palm Beach High School	60 through 68
26. Pioneer Park Elementary School	NA
27. Indian Ridge School	69 and 70
28. South Grade Elementary School	71 and 72
29. Renaissance Learning Center*	73
30. Palm Beach School for Autism*	74 through 78
31. Tomorrow's Promise Community School*	79
32. Elbridge Gale Elementary School	80 through 82
33. Charter School of Boynton Beach*	83 through 85
34. Quantum High School*	86 through 89
35. Worthington High School*	90 through 93
36. Renaissance Charter School at West Palm Beach *	94 through 96
37. Mavericks High School at Palm Springs*	97 through 101
38. Palm Beach Virtual Instruction Program	NA
39. Palm Beach Virtual Franchise	NA
40. Palm Beach Virtual Instruction	NA

* Charter School

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AUDITOR GENERAL

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

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

We have examined management's assertion, included in its representation letter dated July 8, 2014, that the Palm Beach County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2014. 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 2013-14* 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.

In our opinion, management's assertion that the Palm Beach County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

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. Our examination disclosed certain 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. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] The noncompliance mentioned above, while indicative of certain control deficiencies,[1] is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

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

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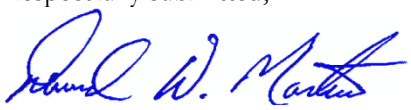
[1] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency 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.*

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
April 28, 2015

SCHEDULE F

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

POPULATIONS, TEST SELECTION, AND TEST RESULTS

For the Fiscal Year Ended June 30, 2014

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 tested students for the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (2,520) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (114,383) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
Teenage Parents and Infants	76
Hazardous Walking	5,564
IDEA – PK through Grade 12, Weighted	7,230
All Other FEFP Eligible Students	101,513
Total	114,383

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)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, TEST SELECTION, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2014

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.	(6)		
We tested 562 of the 114,383 students reported as being transported by the District.		44	(11)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 108 students.	_	108	(104)
Total	(6)	152	(115)

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

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

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 2013-14* issued by the Department of Education. The Palm Beach County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 73.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students tested from the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods. Adjusted students who were in more than one survey are accounted for by reporting survey period. For example, a student tested twice (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.	
1. [Ref. 51] Our general tests disclosed that 36 PK students were incorrectly reported in ridership categories that related to the students' grade-level placement at the time of ridership. The students were not IDEA and were not the children of students enrolled in the Teenage Parent Program and were not otherwise eligible for State transportation funding. We propose the following adjustments:	
July 2013 Survey	
15 Days in Term	
All Other FEFP Eligible Students	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Students Transported Proposed Net Adjustments
October 2013 Survey		
90 Days in Term		
Hazardous Walking	(7)	
All Other FEFP Eligible Students	(20)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(8)	(36)

2. [Ref. 52] Our general tests disclosed that eight students in the IDEA – PK through Grade 12, Weighted ridership category were transported using general purpose transportation (i.e., a city bus); consequently, these students were not eligible to be reported in a Weighted ridership category. We noted that four of these students were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining four students who were enrolled in the Hospital and Homebound Program were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2013 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	4	(4)

3. [Ref. 53] Our general tests of reported ridership disclosed that four students did not have a matching demographic record in the State FTE database. We also provided the relevant information to District staff allowing them to research and provide documentation to support the eligibility of these students for transportation reporting; however, three of the students were not in membership and the remaining student was not listed on the bus driver's report as riding the bus. Consequently, these students were not eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(2)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Students Transported Proposed Net Adjustments
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(2)	(4)

4. [Ref. 54] Our general tests disclosed that the reported number of buses in operation were overstated by six buses. The bus drivers' reports for these six buses (two buses were in the October 2013 reporting survey period and four buses were in the February 2014 reporting survey period) were missing and could not be located; consequently, the reported ridership count (57 students) for these buses was not adequately supported. Additionally, we noted that 3 students were reported on two bus drivers' reports in the February 2014 reporting survey period who were indicated as not riding those buses and were not otherwise eligible for State transportation funding. Consequently, we propose the following adjustments:

October 2013 Survey			
Number of Buses in Operation	(2)		
90 Days in Term			
All Other FEFP Eligible Students		(19)	
February 2014 Survey			
Number of Buses in Operation	(4)		
	(6)		
90 Days in Term			
Hazardous Walking		(6)	
All Other FEFP Eligible Students		(35)	(60)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings	Students Transported Proposed Net Adjustments
5. [Ref. 55] The IEPs for 34 students in our test who were reported in the IDEA – PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that 32 of these students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining 2 students were not otherwise eligible for State transportation funding. We propose the following adjustments:	
July 2013 Survey	
15 Days in Term	
IDEA - PK through Grade 12, Weighted (4)	
All Other FEFP Eligible Students 4	
October 2013 Survey	
90 Days in Term	
IDEA - PK through Grade 12, Weighted (26)	
All Other FEFP Eligible Students 24	
February 2014 Survey	
90 Days in Term	
IDEA - PK through Grade 12, Weighted (4)	
All Other FEFP Eligible Students 4	(2)
6. [Ref. 56] Two students in our test were reported incorrectly (one student was reported in the IDEA – PK through Grade 12, Weighted ridership category and one student was reported in the All Other FEFP Eligible Students ridership category). The students' IEPs indicated that the students were Language Impaired or Specific Learning Disabled; however, the IEPs did not indicate a need for transportation services as required by the *Student Transportation General Instructions 2013-14*. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:	
October 2013 Survey	
90 Days in Term	
IDEA - PK through Grade 12, Weighted (1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Students Transported Proposed Net Adjustments
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(2)

7. [Ref. 57] One student in our test was not listed on the reported bus driver's report as having been transported during the applicable reporting survey period; consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

July 2013 Survey		
19 Days in Term		
All Other FEFP Eligible Students	(1)	(1)

8. [Ref. 58] One student in our test who was reported in the All Other FEFP Eligible Students ridership category lived less than two miles from school and was not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(1)

9. [Ref. 59] One student in our test who was reported in the Hazardous Walking ridership category did not have to cross a hazardous route to walk to school and was not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2013 Survey		
90 Days in Term		
Hazardous Walking	(1)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

Findings		Students Transported Proposed Net Adjustments
10. [Ref. 60] Four students who were reported in the All Other FEFP Eligible Students ridership category were not enrolled in school during the July and October 2013 reporting survey periods; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:		
July 2013 Survey		
15 Days in Term		
All Other FEFP Eligible Students	(3)	
October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(4)
11. [Ref. 61] The IEP for one student who was reported in the IDEA – PK through Grade 12, Weighted ridership category was missing and could not be located; consequently, we could not determine that the student was eligible to be reported in this ridership category. We noted that the student lived more than two miles from school and was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:		
July 2013 Survey		
15 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	0
Proposed Net Adjustment		(115)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2014

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported and are supported by a bus driver report indicating which students rode the bus during the survey period; (2) Transportation personnel review the database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the students' grade levels and that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding; (3) students transported utilizing private passenger vehicles are not reported in the IDEA – PK through Grade 12, Weighted ridership category; (4) IEPs are maintained in readily-accessible files and students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria required for IDEA-Weighted classifications as noted on the students' IEPs; (5) only those students who are documented as enrolled in school during the survey week and are recorded on bus drivers' reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; (7) the IEPs for students reported in the All Other FEFP Eligible Students ridership category who are enrolled in Specific Learning Disabilities, Speech Impaired, or Language Impaired ESE Programs clearly indicate the specific need for specialized transportation services; and (8) only eligible students who are on a route that is approved and determined as meeting the criteria for hazardous walking conditions and who cross the specific hazardous walking location are reported in the Hazardous Walking ridership category.

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

REGULATORY CITATIONS

Section 1002.33, FS .....Charter Schools
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 2013-14

The accompanying notes are an integral part of this schedule.

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

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 Palm Beach County

For the fiscal year ended June 30, 2014, the District received approximately $24.4 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 2013	246	3,194
October 2013	1,100	53,235
February 2014	1,099	57,823
June 2014	75	131
Total	2,520	114,383

3. Statutes and Rules

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

Section 1002.33, FS ..... Charter Schools
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

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

NOTE B – TESTING

Our examination procedures provided for the selection of tests 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, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FL

OFFICE OF THE SUPERINTENDENT
3300 FOREST HILL BOULEVARD, C-316
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FRANK A. BARBIERI, JR., ESQ.
VICE-CHAIRMAN

MARCIA ANDREWS
KAREN M. BRILL
MIKE MURGIO
DEBRA ROBINSON, M.D.
ERICA WHITFIELD

April 28, 2015

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

Dear Mr. Martin:

We have reviewed the preliminary and tentative report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported by the School District of Palm Beach County, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014.

After reviewing the draft audit report, the District concurs with all findings except for the finding for the Charter School of Boynton Beach (#3392). In the finding [Ref. 339201], the school's source attendance records were unable to be located by the District. The school had closed on July 30, 2014 and school management was unable to be located. It is important to note that the District did have evidence of attendance patterns as submitted through the District's student information system. Further, site visits were conducted several times by our Charter Director and other staff confirming the operations on several dates. Due to the abrupt closing of the Charter School of Boynton Beach and a subsequent landlord dispute, access to the main office was denied.

The individual ESE, ESOL, and Career Education 9-12 On-the-Job-Training (OJT) FTE findings have been reviewed by the appropriate central staff members. On-going training efforts will be reinforced to avoid recurrence. Further, we recognize the findings that have come forward from charter schools. The findings have been shared with the appropriate personnel and will serve as the basis of ongoing training and technical assistance to assist charter schools in avoiding future findings. The District offers this training in the areas of ESE, ESOL, Career Education, and FTE. These trainings are made available to the charter schools in the same manner as to all District Schools. Attendance, and access to these supports, is monitored by the respective Departments in collaboration with the Charter Office.

In addition to the on-going comprehensive training efforts, the following will serve as the District's corrective action plan which was implemented during February 2015.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

School Center Errors:

Membership and Attendance will be reinforced at the Beginning-of-the-Year Training meeting, highlighted in District instructions during FTE week, and highlighted on the FTE checklist. Additionally, the District will provide training workshops on all of the requirements of the FTE checklist. Emails to data processors regarding membership eligibility will be copied to building principals. District schools will be required to submit their FTE checklists to the FTE office and charter schools will be encouraged to do the same.

Bell schedules matching to actual class minutes have been a problem for the entire state. The District has rewritten the FTE minute calculations to not add minutes to classes that appear to overlap times, such as ESE instruction that occurs in the regular classroom. This issue has been resolved for SY15.

In regard to OJT, the District will continue to follow its guidelines that are provided to each high school when reporting OJT funding. The high school principals will receive continued direction regarding the compliance requirements for this program. The District will monitor compliance with the guidelines following each FTE reporting Survey. Each school reporting students for OJT funding will maintain the necessary documentation to support the funding. Additionally, pre-school training and webinars will be provided for all District OJT teachers, using updated OJT procedures manuals that were provided to teachers, coordinators, and principals. Technical support will be ongoing.

Students who are co-enrolled in Hospital Homebound will be reviewed by the newly hired manager of that area to make adjustments to course funding. This step has been included in their FTE instructions for both the manager and the data processor for that school. This is already in place for SY15.

ESE Support Levels 4 and 5 were also identified in the summary. The ESE department will continue to provide training to ESE Contacts throughout the District (including charter schools) in the areas of Matrix of Services form completion, maintaining records, and other general IDEA requirements. Further, procedures for Hospital Homebound and ESE Pre-K, as outlined below, have been put into place to ensure compliance going forward with contact logs, time in class (bell schedules), and general FTE procedures.

Administration from the District office will facilitate training of staff in all affected areas and will conduct periodic monitoring of school site processes and documentation, to ensure that students are accurately reported for ESE FTE in the proper FEFP funding categories; that FTE reporting data are accurately reflected in the systems and fully supported by site records; and that school site records fully support and accurately reflect eligible students in attendance and membership during the FTE survey periods.

The District provides online copies of the Data Processor Manual for the use of school staff maintaining TERMS data for students. This document includes guidelines related to data management for ESE students including scheduling guidelines. Annual training and updates are available to all data processors, as well as ESE Coordinators, regarding data management.

Random samplings of the IEP and Matrix of Services will be conducted with targeted technical assistance to select administration, staff, and teachers. All staff completing the Matrix of Services form must use the

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

automated e-forms system and the Florida Department of Education Matrix of Services Handbook to ensure accurate calculation of the matrix scoring.

Teacher Certification:

Of the 523 teachers in the sample, 54 did not meet the state requirements governing certification. The majority of the identified teachers did not complete the required ESOL coursework or in-service training established during their timelines. The lack of board approval prior to date certain for Survey 3 was due to a scheduling issue. The Board has since approved this item. In addition, the schools from the School District of Palm Beach County only resulted in a weighted FTE adjustment of 4.2215, while charter schools resulted in an adjustment of 82.7591. We will continue to work with the Multicultural Department and implement strategies for communicating with teachers the requirements for ESOL compliance. The Certification Department will continue to service charter schools in their hire processing and we will begin to attend Charter School Secretary Training and Principal meetings to educate charters of their responsibilities. The Certification Department will also work with the School Board Office to ensure that the Out-of-Field and Out-of-Compliance approval occurs as close to date certain for FTE as possible.

Student Transportation:

Regarding students reported in incorrect categories, the District has developed an electronic system for ensuring all students, reported as weighted and un-weighted living less than 2 miles from school, have documentation in the Individual Education Plan (IEP) to substantiate the categories. Each request for transportation will be accompanied by the transportation portion of the student's IEP. A newly hired ESE/Transportation Manager for SY15 has been actively working to ensure that IEPs support weighted ESE transportation.

The Transportation Department has recently added a new process for checking bus driver reports by having each report signed by two supervisors at each facility to ensure compliance. In addition, copies of each report will be made and kept at each facility as a backup for the originals.

Further, charter operators will be reminded to comply with FTE procedures for transportation on a timeline consistent with regular District schools through their regularly scheduled Charter Principals' Meetings and through the new Charter School Compliance Management System software.

As always, we appreciate your review of our management procedures in FTE reporting and compliance.

Sincerely,

E. Wayne Gent
Superintendent

EWG/MJB:du