AUDITOR GENERAL

WILLIAM O. MONROE, CPA

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, 2004

The governing body of the District is the District School Board, which is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Tom Lynch, Chair; Bill Graham, Vice-Chair; Monroe Benaim, M.D.; Mark Hansen; Debra Robinson, M.D.; Paulette Burdick; Dr. Sandra Richmond; and Dr. Arthur C. Johnson, Superintendent.

This examination was conducted by Richard J. Miller; Michael D. Yurick; Robin Cane; and Cesar Mayorga; and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (http://www.state.fl.us/audgen); by telephone at (850) 487-9024; 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

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For the Fiscal Year Ended June 30, 2004

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AUDITOR GENERAL
STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
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WILLIAM O. MONROE, CPA
AUDITOR GENERAL

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

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

We have examined management's assertion, included in its representation letter dated August 12, 2004, that the Palm Beach County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2004. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. 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 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 FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following instances of material noncompliance:

1. Teachers

One hundred and eighty-nine of the 728 teachers in our sample did not meet applicable provisions of Florida Statutes or State Board of Education Rules regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; the earning of in-service training points in ESOL strategies; or the earning of college credits in out-of-field subject areas.[1]

2. Students

We noted exceptions involving 110 of the 671 students in our Exceptional student sample for ESE Support Levels 4 and 5,[2] and 235 of the 334 students in our Vocational OJT sample.[3] These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the instances of material noncompliance mentioned above involving teachers and certain students in the Exceptional (ESE Support Levels 4 and 5) and Vocational on-the-job-training (OJT) programs, the Palm Beach County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2004.

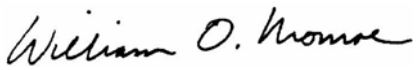
The results of our examination disclosed other instances of noncompliance with FEFP requirements, in addition to those of a material nature discussed under item nos. 1 and 2 above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned under item nos. 1 and 2 above, and identified by finding number in the referenced footnotes, are indicative of such deficiencies in the District's internal controls related to teacher assignments and the reporting of, and the preparation and maintenance of supporting documentation for, students in the Exceptional (ESE Support Levels 4 and 5) and Vocational on-the-job-training (OJT) programs. The relevant populations, samples, and exception totals that pertain to item nos. 1 and 2 are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the FEFP requirements previously mentioned and not for the

purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information 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 the Palm Beach County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
May 19, 2005

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[1]*For teachers, see SCHEDULE D, finding nos. 3, 4, 5, 8, 9, 10, 12, 14, 15, 18, 19, 20, 24, 25, 26, 28, 29, 30, 33, 39, 42, 47, 48, 49, 50, 51, 52, 53, 54, 55, 57, 58, 59, 61, 63, 64, 65, 66, 70, 71, 76, 77, 78, 81, 82, 83, 86, 87, 88, 92, 93, 94, 95, 101, 102, 104, 105, 107, 108, 109, 110, 114, 115, 116, 117, 123, 127, 128, 129, 133, 141, 145, 146, 147, 149, 150, 154, 155, 158, 159, 160, 161, 162, 167, 168, 169, 170, 171, 176, 177, 182, 183, 184, 185, 192, 193, 194, 197, 198, 200, 201, 202, 203, 204, 207, 209, 211, 212, 213, 215, 216, and 217.*

[2]*For Exceptional students in ESE Support Levels 4 and 5, see SCHEDULE D, finding nos.13, 17, 34, 40, 41, 75, 79, 80, 84, 85, 89, 96, 111, 112, 113, 118, 120, 125, 130, 131, 132, 135, 136, 137, 138, 139, 140, 144, 152, 153, 165, 173, 174, 178, 181, 187, 191, 199, 206, 208, 214, 221, 222, 223, 224, 225, 226, and 227.*

[3]*For Vocational students in OJT, see SCHEDULE D, finding nos. 7, 43, 44, 62, 72,90, 97, 98, 99, 100, 122, 142, 163, 172, 175, 179, 180, and 190.*

SCHEDULE A

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	204	100.00%	48,451	100.00%	113,964.2900	100.00%
Sample Size[4]	44	21.57%	1,050	2.17%	895.8794	0.79%
Net Audit Adjustments[5]	-	-	(16)	(1.52%)	59.0156	-
2. English for Speakers of Other Languages (ESOL)						
Population[3]	182	100.00%	8,316	100.00%	15,088.7800	100.00%
Sample Size[4]	43	23.63%	1,363	16.39%	1,025.2210	6.79%
Net Audit Adjustments[5]	-	-	(40)	(2.93%)	(19.3570)	-
3. Exceptional - Basic with ESE Services						
Population[3]	209	100.00%	10,907	100.00%	31,867.3400	100.00%
Sample Size[4]	47	22.49%	875	8.02%	780.5572	2.45%
Net Audit Adjustments[5]	-	-	(25)	(2.86%)	19.7230	-
4. Exceptional - ESE Support Levels 4 and 5						
Population[3]	104	100.00%	1,267	100.00%	1,493.6200	100.00%
Sample Size[4]	36	34.62%	671	52.96%	542.7996	36.34%
Net Audit Adjustments[5]	-	-	(110)	(16.39%)	(40.7779)	-
5. Vocational 9-12						
Population[3]	44	100.00%	1,579	100.00%	5,596.5400	100.00%
Sample Size[4]	12	27.27%	334	21.15%	88.1013	1.57%
Net Audit Adjustments[5]	-	-	(235)	(70.36%)	(41.4142)	-
All Programs						
Population[3]	212	100.00%	70,520	100.00%	168,010.5700	100.00%
Sample Size[4]	48	22.64%	4,293	6.09%	3,332.5585	1.98%
Net Audit Adjustments[5]	-	-	(426)	(9.92%)	(22.8105)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]
Teacher Certification					
Population	212	100.00%	2,835	100.00%	-
Sample Size[4]	48	22.64%	728	25.68%	-
Net Audit Adjustments[5]	-	-	(189)	(25.96%)	-
Basic	-	-	-	-	680.4458
ESOL	-	-	-	-	(568.3341)
Basic with ESE Services	-	-	-	-	(80.5805)
ESE Support Levels 4 and 5	-	-	-	-	(3.2622)
Vocational 9-12	-	-	-	-	(28.2826)
					(.0136)
District-Wide (Ineligible ESOL Courses)					
Net Audit Adjustments[5]					
Basic	-	-	-	-	9.5377
ESOL	-	-	-	-	(9.5377)
					.0000
Net Audit Adjustments					(22.8241)

[1] *See NOTE A6.*

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

[3] *The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample was limited to only those students who participated in on-the-job-training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2004. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to Limited English Proficient (LEP) students. (See NOTE A5.)*

[4] *See NOTE B.*

[5] *Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2004

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	401.1978	1.002	402.0002
102	Basic 4-8	117.4687	1.000	117.4687
103	Basic 9-12	230.3326	1.140	262.5792
111	Grades K-3 with ESE Services	8.8346	1.002	8.8523
112	Grades 4-8 with ESE Services	(16.0582)	1.000	(16.0582)
113	Grades 9-12 with ESE Services	(53.6339)	1.140	(61.1426)
130	ESOL	(597.2288)	1.298	(775.2030)
254	ESE Support Level 4	(28.3211)	3.948	(111.8117)
255	ESE Support Level 5	(15.7190)	5.591	(87.8849)
300	Vocational 9-12	(69.6968)	1.190	(82.9392)
Total		(22.8241)		(344.1392)

[1] *See NOTE A6.*

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

		Audit Adjustments[1]		
No. Program	**District Wide**	**#0071**	**#0081**	**Balance Forward**
101 Basic K-3	.....	25.7000	.....	25.7000
102 Basic 4-8	5.3572	2.0000	.....	7.3572
103 Basic 9-12	4.1805	.....	4.1928	8.3733
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	(.3336)	(.3336)
130 ESOL	(9.5377)	(27.7000)	(.5004)	(37.7381)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Vocational 9-12	.....	.....	(5.5208)	(5.5208)
Total	.0000	.0000	(2.1620)	(2.1620)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#0101**	**#0111**	**#0211**	**#0351**	**Balance Forward**
101	25.7000	5.2900	1.0000	8.0000	6.7000	46.6900
102	7.3572	.....	3.0000	.....	7.3928	17.7500
103	8.3733	.....	.....	.....	.....	8.3733
111	.0000	.....	.....	.....	.5000	.5000
112	.0000	.....	.....	.....	.....	.0000
113	(.3336)	.....	.....	.....	.....	(.3336)
130	(37.7381)	(5.2900)	(4.0000)	(8.0000)	(14.0928)	(69.1209)
254	.0000	.....	.....	.5000	(.5000)	.0000
255	.0000	.....	.....	(.5000)	.....	(.5000)
300	(5.5208)	.....	.....	.....	.....	(5.5208)
Total	(2.1620)	.0000	.0000	.0000	.0000	(2.1620)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#0481**	**#0531**	**#0541**	**#0611**	**Balance Forward**
101	46.6900	19.0417	18.6200	.....	.....	84.3517
102	17.7500	6.6000	6.6000	6.9233	9.6787	47.5520
103	8.3733	.....	.....	.....	.....	8.3733
111	.5000	(.5000)	(2.3700)	.....	.....	(2.3700)
112	.0000	.....	(1.0000)	.....	1.0000	.0000
113	(.3336)	.....	.....	.....	.....	(.3336)
130	(69.1209)	(25.1417)	(21.8500)	(6.9233)	(10.1787)	(133.2146)
254	.0000	.....	.....	.....	(.5000)	(.5000)
255	(.5000)	.....	.....	.....	(.5000)	(1.0000)
300	(5.5208)	.....	.....	.....	.....	(5.5208)
Total	(2.1620)	.0000	.0000	.0000	(.5000)	(2.6620)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#0621**	**#0691**	**#0741**	**#0781**	**Balance Forward**
101	84.3517	21.7000	.....	37.2668	.7500	144.9685
102	47.5520	3.0000	.....	5.0000	2.9000	58.4520
103	8.3733	.....	80.1048	.....	.....	88.4781
111	(2.3700)	4.5000	.....	.....	.....	2.1300
112	.0000	.....	.....	.....	.....	.0000
113	(.3336)	.....	(19.5238)	.....	.....	(19.8574)
130	(133.2146)	(24.7000)	(37.0772)	(42.2668)	(3.6500)	(240.9086)
254	(.5000)	(4.5000)	(.1668)	.....	.....	(5.1668)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	(5.5208)	.....	(24.8279)	.....	.....	(30.3487)
Total	(2.6620)	.0000	(1.4909)	.0000	.0000	(4.1529)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

Program No.	Brought Forward	Audit Adjustments[1] #0862	#0911	#0961	#1232	Balance Forward
101	144.0685	.....	63.7600	.....	.....	207.8285
102	58.4520	.....	.5000	.....	7.0490	66.0010
103	88.4781	3.7530	.....	4.9000	.....	97.1311
111	2.1300	.....	.....	.....	.....	2.1300
112	.0000	.....	.....	.....	(5.2988)	(5.2988)
113	(19.8574)	(1.9178)	.....	.7800	.....	(20.9952)
130	(240.9086)	(1.9182)	(64.1700)	(2.0000)	(.2502)	(309.2470)
254	(5.1668)	.....	.....	(1.5000)	(1.0000)	(7.6668)
255	(1.0000)	.....	.....	.....	(.5000)	(1.5000)
300	(30.3487)	(1.4952)	.....	(2.2000)	.....	(34.0439)
Total	(4.1529)	(1.5782)	.0900	(.0200)	.0000	(5.6611)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#1241**	**#1361**	**#1371**	**#1421**	**Balance Forward**
101	207.8285	29.0581	.....	.....	32.7500	269.6366
102	66.0010	2.5000	.....	.....	1.0000	69.5010
103	97.1311	.....	21.7296	3.1692	.....	122.0299
111	2.1300	.....	.....	.....	.....	2.1300
112	(5.2988)	.....	.....	.....	.....	(5.2988)
113	(20.9952)	.....	.8344	1.0000	.....	(19.1608)
130	(309.2470)	(31.5581)	(15.4266)	(3.0858)	(33.7500)	(393.0675)
254	(7.6668)	2.0000	(1.0000)	(1.0000)	.....	(7.6668)
255	(1.5000)	(2.0000)	.....	.....	.....	(3.5000)
300	(34.0439)	.....	(7.1342)	(.4950)	.....	(41.6731)
Total	(5.6611)	.0000	(.9968)	(.4116)	.0000	(7.0695)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

Program No.	Brought Forward	Audit Adjustments[1] #1461	#1491	#1531	#1541	Balance Forward
101	269.6366	.....	.....	21.5000	.....	291.1366
102	69.5010	.....	10.9375	1.0000	.....	81.4385
103	122.0299	13.4422	.....	.....	.....	135.4721
111	2.1300	.....	.....	.....	.6250	2.7550
112	(5.2988)	.....	4.0000	.....	.....	(1.2988)
113	(19.1608)	(2.8333)	.....	.....	.....	(21.9941)
130	(393.0675)	(2.5156)	(10.9375)	(22.5000)	.....	(429.0206)
254	(7.6668)	.....	(2.0000)	.....	(5.8500)	(15.5168)
255	(3.5000)	.....	(2.0000)	.....	(.3000)	(5.8000)
300	(41.6731)	(8.0933)	.....	.....	.....	(49.7664)
Total	(7.0695)	.0000	.0000	.0000	(5.5250)	(12.5945)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

Program No.	Brought Forward	Audit Adjustments[1] #1671	#1681	#1701	#1781	Balance Forward
101	291.1366	3.0000	.....	.....	.....	294.1366
102	81.4385	2.0000	.....	1.0838	.5000	85.0223
103	135.4721	.....	27.5360	.....	.....	163.0081
111	2.7550	.5000	.....	.....	(.0004)	3.2546
112	(1.2988)	2.0000	.....	1.0000	.5000	2.2012
113	(21.9941)	.....	(1.6660)	.....	.....	(23.6601)
130	(429.0206)	(5.0000)	(22.6010)	(.5838)	.....	(457.2054)
254	(15.5168)	(1.6000)	(.5000)	2.0000	.5004	(15.1164)
255	(5.8000)	(.9000)	.....	(3.5000)	(1.5000)	(11.7000)
300	(49.7664)	.....	(4.6840)	.....	.....	(54.4504)
Total	(12.5945)	.0000	(1.9150)	.0000	.0000	(14.5095)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#1801**	**#1851**	**#1861**	**#2101**	**Balance Forward**
101	294.1366	.....	.....	21.9000	33.4500	349.4866
102	85.0223	.....	.....	.....	.....	85.0223
103	163.0081	.1668	10.7564	.....	.....	173.9313
111	3.2546	4.6000	.....	.....	1.0000	8.8546
112	2.2012	.....	.....	.....	1.0000	3.2012
113	(23.6601)	.5000	(3.0880)	.....	.....	(26.2481)
130	(457.2054)	.....	(3.4204)	(21.9000)	(33.4500)	(515.9758)
254	(15.1164)	(4.7668)	(.3400)	.....	(1.0000)	(21.2232)
255	(11.7000)	(1.0000)	.....	.....	(1.0000)	(13.7000)
300	(54.4504)	.....	(4.4130)	.....	.....	(58.8634)
Total	(14.5095)	(.5000)	(.5050)	.0000	.0000	(15.5145)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

Program No.	Brought Forward	Audit Adjustments[1] #2131	#2181	#2191	#2201	Balance Forward
101	349.4866	.....	.....	.....	.....	349.4866
102	85.0223	14.6497	.....	.....	.....	99.6720
103	173.9313	.....	15.3362	7.3676	19.5401	216.1752
111	8.8546	.....	.....	.....	.....	8.8546
112	3.2012	(13.7327)	.....	.....	.....	(10.5315)
113	(26.2481)	.....	(2.1878)	.2327	(15.1363)	(43.3395)
130	(515.9758)	(.9170)	(5.5966)	(6.5196)	(.3336)	(529.3426)
254	(21.2232)	.....	(.5000)	(1.4833)	(2.5772)	(25.7837)
255	(13.7000)	.....	(.5000)	.5000	(1.4930)	(15.1930)
300	(58.8634)	.....	(8.2146)	(1.5426)	(.9098)	(69.5304)
Total	(15.5145)	.0000	(1.6628)	(1.4452)	(.9098)	(19.5323)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#2331**	**#2401**	**#2411**	**#2431**	**Balance Forward**
101	349.4866	.....	13.2500	.....	23.6000	386.3366
102	99.6720	.....	1.0000	.....	5.1000	105.7720
103	216.1752	10.7342	.....	.....	.....	226.9094
111	8.8546	.....	.....	.....	.....	8.8546
112	(10.5315)	.....	.....	.....	.....	(10.5315)
113	(43.3395)	(6.3144)	.....	.....	.....	(49.6539)
130	(529.3426)	(3.5862)	(14.7500)	.....	(28.7000)	(576.3788)
254	(25.7837)	(1.0834)	.....	.0000	.....	(26.8671)
255	(15.1930)	.2498	.....	.0000	.....	(14.9432)
300	(69.5304)	(.1664)	.....	.....	.....	(69.6968)
Total	(19.5323)	(.1664)	(.5000)	.0000	.0000	(20.1987)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#2461**	**#2521**	**#2531**	**#2571**	**Balance Forward**
101	386.3366	.....	.....	.0112	6.3500	392.6978
102	105.7720	4.0000	.....	.....	4.7800	114.5520
103	226.9094	.....	3.6700	.....	.....	230.5794
111	8.8546	.....	.....	.....	.....	8.8546
112	(10.5315)	(1.5000)	.....	.....	(3.2800)	(15.3115)
113	(49.6539)	.....	(4.1700)	.....	.....	(53.8239)
130	(576.3788)	(2.5000)	.....	.....	(7.8500)	(586.7288)
254	(26.8671)	.....	(1.0000)	(.4540)	.....	(28.3211)
255	(14.9432)	.....	.0000	.4292	.....	(14.5140)
300	(69.6968)	.....	.....	.....	.....	(69.6968)
Total	(20.1987)	.0000	(1.5000)	(.0136)	.0000	(21.7123)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2004

Program No.	Brought Forward	Audit Adjustments[1] #2691	#9034	Total
101 Basic K-3	392.6978	8.5000	.....	401.1978
102 Basic 4-8	114.5520	2.0000	.9167	117.4687
103 Basic 9-12	230.5794	.....	(.2468)	230.3326
111 Grades K-3 with ESE Services	8.8546	.....	(.0200)	8.8346
112 Grades 4-8 with ESE Services	(15.3115)	.....	(.7467)	(16.0582)
113 Grades 9-12 with ESE Services	(53.8239)	.....	.1900	(53.6339)
130 ESOL	(586.7288)	(10.5000)	.....	(597.2288)
254 ESE Support Level 4	(28.3211)	.....	.....	(28.3211)
255 ESE Support Level 5	(14.5140)	(.0250)	(1.1800)	(15.7190)
300 Vocational 9-12	(69.6968)	.....	.....	(69.6968)
Total	(21.7123)	(.0250)	(1.0868)	(22.8241)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Overview

The management of the Palm Beach County District School Board is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. However, our examination procedures did disclose instances of noncompliance which, while not of material impact on the District's compliance, are nevertheless worthy of management's attention and action, as recommended on page 113.

Findings — **Net Audit Adjustment (Unweighted FTE)**

Ineligible ESOL Courses

1. [Ref. 149] Our examination procedures include an automated test to compare the course numbers reported in program no. 130, English for Speakers of Other Languages (ESOL), to the course numbers that have been designated for that program by the Department of Education (DOE). The results of this test disclosed that 18 of the District's schools reported 19 courses incorrectly in program no. 130 (ESOL) in the October and February surveys. Section 1003.56, Florida Statutes, permits ESOL reporting only for courses in Primary Language Arts and the basic subject areas of Reading, Mathematics, Science, Social Studies, and Computer Literacy. We made the following audit adjustments:

102 Basic 4-8	5.3572	
103 Basic 9-12	4.1805	
130 ESOL	(9.5377)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Jupiter Elementary School (#0071)		
2. [Ref. 7101] The file documentation for one student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys indicated that the student was Fluent English Speaking (FES) and ineligible for placement in ESOL. We made the following audit adjustments:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
3. [Ref. 7170] One teacher had been appropriately approved by the School Board in a prior year to teach Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had earned only 20 of the 300 in-service points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	3.2000	
130 ESOL	(3.2000)	.0000
4. [Ref. 7171/72/73/75] Four teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 7171		
101 Basic K-3	5.0000	
130 ESOL	(5.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Jupiter Elementary School (#0071) (Continued)		
Ref. 7172		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
Ref. 7173		
101 Basic K-3	6.6000	
130 ESOL	(6.6000)	.0000
Ref. 7175		
101 Basic K-3	7.9000	
130 ESOL	(7.9000)	.0000

5. [Ref. 7174] One teacher had been appropriately approved by the School Board in a prior year to teach Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had not earned any of the 60 in-service points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

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

Jupiter High School (#0081)

6. [Ref. 8101] One student in the October survey was not in membership and attendance during that survey and should not have been reported with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.1668)	(.1668)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings	Net Audit Adjustment (Unweighted FTE)

Jupiter High School (#0081) (Continued)

7. [Ref. 8102/03/04/05] The course schedules for 41 students in the October and February surveys (39 in our Vocational sample, 1 in our Exceptional Basic with ESE Services sample, and 1 in our Basic sample) were funded using an incorrect priority. The students' off-campus, on-the-job-training (OJT) courses were funded prior to the students' on-campus courses. *(Ref. 8102)* We also noted the following exceptions involving 15 of the 41 students:

a. The timecards for nine students were missing and could not be located *(Ref. 8103)*.

b. The timecards for six students indicated that the students were either not employed *(Ref. 8104)* or did not have any work time during the survey periods concerned *(Ref. 8105)*.

We made the following audit adjustments:

Ref. 8102		
103 Basic 9-12	3.8592	
300 Vocational 9-12	(3.8592)	.0000
Ref. 8103		
113 Grades 9-12 with ESE Services	(.3336)	
300 Vocational 9-12	(.9964)	(1.3300)
Ref. 8104		
300 Vocational 9-12	(.3324)	(.3324)
Ref. 8105		
300 Vocational 9-12	(.3328)	(.3328)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Jupiter High School (#0081) (Continued)		
8. [Ref. 8170/71/72] Three teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 8170		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
Ref. 8171		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
Ref. 8172		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
9. [Ref. 8173] One teacher taught Science to a class that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had earned only 35 of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Management's Response – *See page 116.*		
Auditor's Resolution – *See page 116. Our finding stands as presented.*		.0000
		(2.1620)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Allamanda Elementary School (#0101)		
10. [Ref. 10170] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field in the October and February surveys; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	5.2900	
130 ESOL	(5.2900)	.0000
		.0000
Palm Beach Gardens Elementary School (#0111)		
11. [Ref. 11101] The file documentation for one student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys indicated that the student was Fluent English Speaking (FES) and ineligible for placement in ESOL. We made the following audit adjustments:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
12. [Ref. 11170/71] Two teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parental notification letters that were sent to the students' parents did not identify the teachers' out-of-field subject area; consequently, the letters did not adequately disclose the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 11170		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Palm Beach Gardens Elementary School (#0111) (Continued)		
Ref. 11171		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
Lincoln Elementary School (#0211)		
13. [Ref. 21101] The *Matrix of Services* form for one Exceptional student in program no. 255 (ESE Support Level 5) in the February survey was not properly scored. The *Matrix* form showed a total of 22 points instead of 21 points; consequently, the student should have been reported in program no. 254 (ESE Support Level 4). We made the following audit adjustments:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
14. [Ref. 21170/71/72/73] Four teachers taught Primary Language Arts to classes which included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP 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 taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 21170		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lincoln Elementary School (#0211) (Continued)		
Ref. 21171		
101 Basic K-3	4.6500	
130 ESOL	(4.6500)	.0000
Ref. 21172		
101 Basic K-3	.4500	
130 ESOL	(.4500)	.0000
Ref. 21173		
101 Basic K-3	1.9000	
130 ESOL	(1.9000)	.0000
		.0000

Westward Elementary School (#0351)

15. [Ref. 35173] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school term covered by the February survey; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. Since the students effected by this exception have been cited in finding no. 16 below *(Ref. 35101)*, we made no audit adjustments here.

.0000

16. [Ref. 35101] The file for one Limited English Proficient (LEP) student in the February survey did not contain documentation that the student's parents had been notified of the student's placement in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Westward Elementary School (#0351) (Continued)		
17. [Ref. 35102] One Exceptional student in the October survey was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
18. [Ref. 35170/71] Two teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 35170		
101 Basic K-3	2.1000	
102 Basic 4-8	3.2000	
130 ESOL	(5.3000)	.0000
Ref. 35171		
101 Basic K-3	4.6000	
102 Basic 4-8	2.6928	
130 ESOL	(7.2928)	.0000
19. [Ref. 35172] One teacher, who taught Primary Language Arts to a class that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, had been appropriately approved by the School Board in a prior year to teach such students out-of-field; however, the teacher had earned only 120 of the 180 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
101 Basic K-3	.9000	
130 ESOL	(.9000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Westward Elementary School (#0351) (Continued)		
Management's Response – *See page 116.*		
Auditor's Resolution – *See page 116. We have resolved our finding in the favor of the District:*		
101 Basic K-3	(.9000)	
130 ESOL	.9000	.0000

20. [Ref. 35174] One teacher, who taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, had been appropriately approved in a prior year to teach such students out-of-field; however, the teacher had earned only 64 of the 180 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

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

West Gate Elementary School (#0481)

21. [Ref. 48101] One Limited English Proficient (LEP) student in the October and February surveys was beyond the maximum six-year period allowed for funding in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
West Gate Elementary School (#0481) (Continued)		
22. [Ref. 48102] The file documentation for one student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys indicated that the student was Fluent English Speaking (FES) and ineligible for placement in ESOL. We made the following audit adjustments:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
23. [Ref. 48103] The file for one Exceptional student in the October survey did not contain an *Individual Educational Plan* (IEP) that was valid for that survey. We made the following audit adjustments:		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
24. [Ref. 48170/72/73] Three teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field; however, the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 48170		
101 Basic K-3	3.5000	
130 ESOL	(3.5000)	.0000
Ref. 48172		
101 Basic K-3	5.8500	
130 ESOL	(5.8500)	.0000
Ref. 48173		
101 Basic K-3	7.4417	
130 ESOL	(7.4417)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
West Gate Elementary School (#0481) (Continued)		
25. [Ref. 48171] One teacher was appropriately approved by the School Board in a prior year to teach Limited English Proficient (LEP) students out-of-field; however, the teacher had not earned any of the 120 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. 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 made the following audit adjustments:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
26. [Ref. 48174] One teacher was appropriately approved by the School Board in a prior year to teach Limited English Proficient (LEP) students out-of-field; however, the teacher had not earned any of the 300 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. 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 made the following audit adjustments:		
101 Basic K-3	1.7500	
102 Basic 4-8	3.6000	
130 ESOL	(5.3500)	.0000
		.0000
Belvedere Elementary School (#0531)		
27. [Ref. 53101] The course schedule for one student in the October survey was not reported in the correct funding priority. One of the student's Basic courses was reported for funding prior to the student's course in the English for Speakers of Other Languages (ESOL) program. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Belvedere Elementary School (#0531) (Continued)		
102 Basic 4-8	(.1000)	
130 ESOL	.1000	.0000

28. [Ref. 53170/72/73] Three teachers taught Primary Language Arts to classes which included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP 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 taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 53170		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
Ref. 53172		
101 Basic K-3	2.7500	
130 ESOL	(2.7500)	.0000
Ref. 53173		
101 Basic K-3	13.5000	
130 ESOL	(13.5000)	.0000

29. [Ref. 53171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Mentally Handicapped, but taught courses that required certification in Specific Learning Disabled. We noted that the teacher's class was composed entirely of students who had Specific Learning Disabilities as their primary exceptionality. 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 made the following audit adjustments:

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Belvedere Elementary School (#0531) (Continued)		
101 Basic K-3	2.3700	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	(2.3700)	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

30. [Ref. 53174] One teacher was appropriately approved by the School Board in a prior year to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the teacher had not earned any of the 60 in-service points required in English Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. 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 made the following audit adjustments:

102 Basic 4-8	3.7000	
130 ESOL	(3.7000)	.0000
		.0000

Conniston Middle School (#0541)

31. [Ref. 54101] The course schedule for one student in the October survey was not reported in the correct funding priority. One of the student's Basic courses was reported for funding prior to the student's course in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

102 Basic 4-8	(.0459)	
130 ESOL	.0459	.0000

32. [Ref. 54102] The file documentation for three students in the English for Speakers of Other Languages (ESOL) program in the February survey indicated that the students were Fluent English Speaking (FES) and ineligible for ESOL placement. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Conniston Middle School (#0541) (Continued)		
102 Basic 4-8	.5502	
130 ESOL	(.5502)	.0000

33. [Ref. 54170/71] Two teachers taught Science to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had earned only 22 and 7 in-service training points, respectively, of the 60 such points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

Ref. 54170		
102 Basic 4-8	4.5850	
130 ESOL	(4.5850)	.0000
Ref. 54171		
102 Basic 4-8	1.8340	
130 ESOL	(1.8340)	.0000
		.0000

Jefferson Davis Middle School (#0611)

34. [Ref. 61102] Two Exceptional students (one in the October survey and one in the February survey) were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Jefferson Davis Middle School (#0611) (Continued)		
35. [Ref. 61103] One student in the October survey was absent during the entire survey period and should not have been reported with the survey's results. We also noted the student's *Limited English Proficient (LEP) Student Plan* was not prepared until after the October survey had ended; consequently, the student's ESOL-reporting in that survey was not adequately supported. We made the following audit adjustments:		
102 Basic 4-8	(.0415)	
130 ESOL	(.4585)	(.5000)
36. [Ref. 61104] The English language assessment test results for two Limited English Proficient (LEP) students (one in the October survey and one in the February survey) were missing the Palm Beach Writes portion of the Florida Norm Referenced Test (NRT); consequently, the students' reporting in the English for Speakers of Other Languages (ESOL) program was not adequately supported. We made the following audit adjustments:		
102 Basic 4-8	1.1921	
130 ESOL	(1.1921)	.0000
37. [Ref. 61105] The file for one Limited English Proficient (LEP) student did not contain an *LEP Student Plan* that was valid for the October survey. We made the following audit adjustments:		
102 Basic 4-8	.4585	
130 ESOL	(.4585)	.0000
38. [Ref. 61106] One Limited English Proficient (LEP) student in the October and February surveys was beyond the maximum six-year period allowed for funding in the English for Speakers of Other Languages (ESOL) program. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Jefferson Davis Middle School (#0611) (Continued)		
102 Basic 4-8	.8253	
130 ESOL	(.8253)	.0000

39. [Ref. 61170/72/73/74/75] Five teachers were appropriately approved by the School Board to teach Language Arts to classes that included Limited English Proficient (LEP) students during the school term covered by the October survey; however, the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 61170		
102 Basic 4-8	1.1004	
130 ESOL	(1.1004)	.0000
Ref. 61172		
102 Basic 4-8	2.6593	
130 ESOL	(2.6593)	.0000
Ref. 61173		
102 Basic 4-8	.5502	
130 ESOL	(.5502)	.0000
Ref. 61174		
102 Basic 4-8	2.2925	
130 ESOL	(2.2925)	.0000
Ref. 61175		
102 Basic 4-8	.6419	
130 ESOL	(.6419)	.0000
		(.5000)

Forest Hill Elementary School (#0621)

40. [Ref. 62101] Four Exceptional students in the October and February surveys were not reported in accordance with their *Matrix of Services* forms. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Forest Hill Elementary School (#0621) (Continued)		
111 Grades K-3 with ESE Services	3.5000	
254 ESE Support Level 4	(3.5000)	.0000

41. [Ref. 62102] The *Matrix of Services* forms for two Exceptional students in the October survey were missing and could not be located. We made the following audit adjustments:

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

42. [Ref. 62170/73/74/75] Four teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field; however, the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 62170		
101 Basic K-3	10.7000	
130 ESOL	(10.7000)	.0000
Ref. 62173		
102 Basic 4-8	3.0000	
130 ESOL	(3.0000)	.0000
Ref. 62174		
101 Basic K-3	5.5000	
130 ESOL	(5.5000)	.0000
Ref. 62175		
101 Basic K-3	5.5000	
130 ESOL	(5.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Worth High School (#0691)		
43. [Ref. 69101/05] The course schedules for 19 students in the October and February surveys (17 in our Vocational sample and 2 in our Basic sample) were funded using an incorrect priority. The students' off-campus, on-the-job-training (OJT) courses were funded prior to the students' on-campus courses. *(Ref. 69101)* We also noted that the timecards for 11 of the 19 students were missing and could not be located. *(Ref. 69105)* We made the following audit adjustments:		
Ref. 69101		
103 Basic 9-12	3.5056	
300 Vocational 9-12	(3.5056)	.0000
Ref. 69105		
300 Vocational 9-12	(1.5584)	(1.5584)
44. [Ref. 69102] The course schedule for one student in the October survey was not reported in the correct funding priority. One of the student's Basic courses was reported for funding prior to the student's course in Vocational 9-12. We made the following audit adjustments:		
103 Basic 9-12	(.0020)	
300 Vocational 9-12	.0020	.0000
45. [Ref. 69103] The course schedule for one Limited English Proficient (LEP) student (who was reported for .4325 FTE in program no. 130 (ESOL) in the February survey) was not reported in its entirety due to an isolated data entry error. The student's reported schedule omitted course no. 1200310 (Algebra). We made the following adjustment:		
130 ESOL	.0675	.0675

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Worth High School (#0691) (Continued)		
46. [Ref. 69104] Two Limited English Proficient (LEP) students (one in the October survey and one in the February survey) were beyond the maximum six-year period allowed for funding in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:		
103 Basic 9-12	.8404	
130 ESOL	(.8404)	.0000
47. [Ref. 69170] One teacher, who taught Language Arts out-of-field to a class that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, had been appropriately approved by the School Board in a prior year to teach Language Arts and LEP students out-of-field; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	1.1752	
113 Grades 9-12 with ESE Services	(.2466)	
130 ESOL	(.9286)	.0000
48. [Ref. 69171] One out-of-field teacher was appropriately approved by the School Board to teach Exceptional education out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	13.7707	
113 Grades 9-12 with ESE Services	(13.6039)	
254 ESE Support Level 4	(.1668)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Worth High School (#0691) (Continued)		
49. [Ref. 69172] One teacher, who taught Science out-of-field during the school terms covered by the October and February surveys, had been appropriately approved by the School Board to do so; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We also noted that the teacher's class included Limited English Proficient (LEP) students, but the teacher had not earned any of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
103 Basic 9-12	4.6552	
113 Grades 9-12 with ESE Services	(2.3874)	
130 ESOL	(2.2678)	.0000
50. [Ref. 69173/74/79/81] Four teachers taught Basic subjects to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the required number of in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to their in-service training timelines, as follows:		
a. Three teachers taught Math, but two had not earned any of the 60 required points and one had earned only 44 of the 60 required points.		
b. One teacher taught Science, but had earned only 10 of the 60 required points.		
We made the following audit adjustments:		
Ref. 69173		
103 Basic 9-12	.7538	
130 ESOL	(.7538)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Worth High School (#0691) (Continued)		
Ref. 69174		
103 Basic 9-12	8.8445	
130 ESOL	(8.8445)	.0000
Ref. 69179		
103 Basic 9-12	9.7078	
130 ESOL	(9.7078)	.0000
Ref. 69181		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000

Management's Response - *See page 116.*

Auditor's Resolution – *See page 116. We have resolved one finding in the favor of the District with regard to one of the four cited teachers.*

Ref. 69181		
103 Basic 9-12	(.2502)	
130 ESOL	.2502	.0000

51. [Ref. 69175] One Vocational teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Biology, but taught courses that required certification in Any Health Occupation. We noted that a District certificate was issued for Laboratory Technology; however, the certificate's validity period did not start until July 2004, after our examination period (i.e., fiscal year ended June 30, 2004) and it had not been signed by the authorizing agent. 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 made the following audit adjustments:

103 Basic 9-12	20.8759	
113 Grades 9-12 with ESE Services	(1.1100)	
300 Vocational 9-12	(19.7659)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Worth High School (#0691) (Continued)		
52. [Ref. 69176] One teacher taught Language Arts to classes that included Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such 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 made the following audit adjustments:		
103 Basic 9-12	2.7502	
130 ESOL	(2.7502)	.0000
53. [Ref. 69177] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	10.4598	
130 ESOL	(10.4598)	.0000
54. [Ref. 69178] One teacher taught Language Arts out-of-field during the school terms covered by the October and February surveys and was approved by the School Board to do so; however, the teacher's class included Limited English Proficient (LEP) students and the teacher had not earned any of the 120 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. 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 made the following audit adjustments:		
103 Basic 9-12	.1700	
130 ESOL	(.1700)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Worth High School (#0691) (Continued)		
Management's Response – *See page 117.*		
Auditor's Resolution – *See page 117. Documentation provided with management's response shows that the teacher did earn the in-service training points required in English for Speakers of Other Languages (ESOL) strategies, but there was no evidence that the teacher's out-of-field status in ESOL was disclosed to parents. Accordingly, our finding's audit adjustments stand as presented.*		.0000
55. [Ref. 69182] One teacher taught Math during the school terms covered by the October and February surveys; however, the teacher did not hold a Florida teaching certificate. We noted that the needed certificate was issued to the teacher in February 2005, and covered the period July 1, 2004, through June 30, 2007; thus, the certificate was not valid for the 2003-04 school year. We made the following audit adjustments:		
103 Basic 9-12	2.5977	
113 Grades 9-12 with ESE Services	(2.1759)	
130 ESOL	(.4218)	.0000
		(1.4909)
Barton Elementary School (#0741)		
56. [Ref. 74101] The files for two students in the October and February surveys did not contain adequate documentation to support the student's reporting in the English Speakers of Other Languages (ESOL) program. The students were assessed as Fluent English Speaking (FES) and the LEP Committee did not consider at least two of the required five placement criteria necessary to support the students' placement in ESOL. We made the following audit adjustments:		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Barton Elementary School (#0741) (Continued)		
57. [Ref. 74170/74/75] Three teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 74170		
101 Basic K-3	6.2168	
130 ESOL	(6.2168)	.0000
Ref. 74174		
101 Basic K-3	11.2500	
130 ESOL	(11.2500)	.0000
Ref. 74175		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
58. [Ref. 74171/77] Two teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field; however, the parents of the students taught by those teachers were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
Ref. 74171		
101 Basic K-3	5.5500	
130 ESOL	(5.5500)	.0000
Ref. 74177		
101 Basic K-3	2.3500	
130 ESOL	(2.3500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Barton Elementary School (#0741) (Continued)		
59. [Ref. 74172/76] Two teachers were appropriately approved by the School Board in a prior year to teach Limited English Proficient (LEP) students out-of-field; however, the teachers had not earned the required number of in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teachers' in-service training timelines. One teacher had earned only 123 of 300 required points and the other teacher had not earned any of 60 required points. We also noted that the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 74172		
101 Basic K-3	11.9000	
130 ESOL	(11.9000)	.0000
Ref. 74176		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
		.0000
Rolling Green Elementary School (#0781)		
60. [Ref. 78101] The course schedule for one student in the February survey was not reported in the correct funding priority: the student's Basic course was reported for funding prior to the student's course in the English for Speakers of Other Languages (ESOL). We made the following audit adjustments:		
102 Basic 4-8	(.1000)	
130 ESOL	.1000	.0000
61. [Ref. 78170] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit 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 AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustment (Unweighted FTE)
Rolling Green Elementary School (#0781) (Continued)		
101 Basic K-3	.7500	
102 Basic 4-8	3.0000	
130 ESOL	(3.7500)	.0000
		.0000

Atlantic High School (#0862)

62. [Ref. 86201/02] We noted the following exceptions involving 12 students in the October and February surveys (1 in our ESOL sample, 1 in our Exceptional Basic with ESE Services sample, and 10 in our Vocational sample):

a. The timecards for five students indicated that the students were not employed during those surveys. *(Ref. 86201)*

b. The timecards for two of the five students and seven additional students were missing and could not be located. *(Ref. 86202)*

We made the following audit adjustments:

Ref. 86201		
300 Vocational 9-12	(.5818)	(.5818)
Ref. 86202		
113 Grades 9-12 with ESE Services	(.0830)	
300 Vocational 9-12	(.9134)	(.9964)

63. [Ref. 86270] One Exceptional teacher was appropriately approved by the School Board to teach Exceptional Student Education out-of-field; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	1.6680	
113 Grades 9-12 with ESE Services	(1.6680)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Atlantic High School (#0862) (Continued)		
64. [Ref. 86271] One teacher taught Language Arts to a class which included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
65. [Ref. 86272/73/75] Three teachers taught Basic subject area courses to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the required number of in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to their in-service training timelines, as follows:		
a. One Science teacher had earned only 20 of 60 required points and another Science teacher had not earned any of 60 required points.		
b. One Math teacher had earned only 40 of the 60 required points.		
We made the following audit adjustments:		
Ref. 86272		
103 Basic 9-12	.9174	
130 ESOL	(.9174)	.0000
Ref. 86273		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Atlantic High School (#0862) (Continued)		
Ref. 86275		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000

Management's Response – *See page 117.*

Auditor's Resolution – *See page 117. We have resolved our finding in the favor of the District with regard to one of the three cited teachers:*

Ref. 86275		
103 Basic 9-12	(.5004)	
130 ESOL	.5004	.0000

66. [Ref. 86274] One teacher was appropriately approved by the School Board to teach Math out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We also noted that the class included Limited English Proficient (LEP) students; however, the teacher had not earned any of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

103 Basic 9-12	.7506	
113 Grades 9-12 with ESE Services	(.1668)	
130 ESOL	(.5838)	.0000
		(1.5782)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Pine Grove Elementary School (#0911)		
67. [Ref. 91101] The file for one Limited English Proficient (LEP) student in the October survey did not contain adequate documentation justifying the student's continued placement in the English for Speakers of Other Languages (ESOL) program for a fourth year. The LEP Committee indicated that the continued placement was based solely on the student's report card grades and did not consider at least one other of the required five placement criteria. We made the following audit adjustments:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
68. [Ref. 91102] Due to an isolated data processing error, the course schedule for one Limited English Proficient (LEP) student in the October survey was not funded for the full .5000 FTE that was earned by the student. We made the following audit adjustment:		
130 ESOL	.0900	.0900
69. [Ref. 91103] The file documentation for one student in the English for Speakers of Other Languages (ESOL) program in the October survey indicated that the student was Fluent English Speaking (FES) and ineligible for placement in ESOL. We made the following audit adjustments:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Pine Grove Elementary School (#0911) (Continued)		
70. [Ref. 91170/71/72/73/75/76/77] Seven teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 91170		
101 Basic K-3	9.3000	
130 ESOL	(9.3000)	.0000
Ref. 91171		
101 Basic K-3	3.5000	
130 ESOL	(3.5000)	.0000
Ref. 91172		
101 Basic K-3	11.5500	
130 ESOL	(11.5500)	.0000
Ref. 91173		
101 Basic K-3	11.1000	
130 ESOL	(11.1000)	.0000
Ref. 91175		
101 Basic K-3	6.0100	
130 ESOL	(6.0100)	.0000
Ref. 91176		
101 Basic K-3	3.1500	
130 ESOL	(3.1500)	.0000
Ref. 91177		
101 Basic K-3	12.9500	
130 ESOL	(12.9500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Pine Grove Elementary School (#0911) (Continued)		
71. [Ref. 91174] One teacher was appropriately approved by the School Board in a prior year to teach Limited English Proficient (LEP) students out-of-field in the October and February surveys; however, the teacher had not earned any of the 120 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. 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 made the following audit adjustments:		
101 Basic K-3	5.7000	
130 ESOL	(5.7000)	.0000
		.0900
Boca Raton High School (#0961)		
72. [Ref. 96101/05] The course schedules for 14 students (12 in our Vocational sample, 1 in our ESOL sample, and 1 in our Basic sample) in the October and February surveys were funded using an incorrect priority. The students' off-campus, on-the-job-training (OJT) courses were funded prior to the students' on-campus courses. *(Ref. 96101)* We also noted that the timecard for one of the students was missing and could not be located. *(Ref. 96105)* We made the following audit adjustments:		
Ref. 96101		
103 Basic 9-12	2.1800	
300 Vocational 9-12	(2.1800)	.0000
Ref. 96105		
300 Vocational 9-12	(.0200)	(.0200)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Boca Raton High School (#0961) (Continued)		
73. [Ref. 96102] One Limited English Proficient (LEP) student in the October survey was reported in the English for Speakers of Other Languages (ESOL) program; however, the student's file contained documentation that indicated the student had been dismissed from ESOL prior to that survey. We made the following audit adjustments:		
103 Basic 9-12	.1600	
130 ESOL	(.1600)	.0000
74. [Ref. 96103] The *Limited English Proficient (LEP) Student Plan* for one LEP student in the October survey was dated after that survey had ended; consequently, the student's ESOL-reporting in the survey was not adequately supported. We made the following audit adjustments:		
103 Basic 9-12	.4800	
130 ESOL	(.4800)	.0000
75. [Ref. 96104] Two Exceptional students in the October and February surveys were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
76. [Ref. 96171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. The teacher held certification in English, but taught courses that required certification in English for Speakers of Other Languages (ESOL). 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 made the following audit adjustments:		
103 Basic 9-12	.2400	
130 ESOL	(.2400)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Boca Raton High School (#0961) (Continued)		
77. [Ref. 96173/75] Two teachers taught Math courses to classes that included Limited English Proficient (LEP) students, but had not earned any of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to their in-service training timelines. We made the following audit adjustments:		
Ref. 96173		
103 Basic 9-12	.8000	
130 ESOL	(.8000)	.0000
Ref. 96175		
103 Basic 9-12	.3200	
130 ESOL	(.3200)	.0000
78. [Ref. 96174] One Basic teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. The teacher held certification in Physical Education, but taught a course that required certification in Driver Education. We also noted that the parents of the students taught by the out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	.7200	
113 Grades 9-12 with ESE Services	(.7200)	.0000
		(.0200)
Lake Shore Middle School (#1232)		
79. [Ref. 123201] One Exceptional student in the October and February surveys was not reported in accordance with the student's *Matrix of Services* form. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Shore Middle School (#1232) (Continued)		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

80. [Ref. 123202] The *Matrix of Services* form for one Exceptional student in the February survey was more than three years old and had expired. A *Matrix* form must be prepared at least once every three years and each time a student's level of Exceptional services is changed. We made the following audit adjustments:

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

81. [Ref. 123270] One teacher taught Geography during the school terms covered by the October and February surveys; however, the teaching certificate had expired prior to our examination period (i.e., the fiscal year ended June 30, 2004). Consequently at the time of the surveys concerned, the teacher did not hold a valid Florida teaching certificate. We noted that the teacher was subsequently issued a certificate on February 18, 2005, for the period July 1, 2004 through June 30, 2007; thus, the certificate did not cover the 2003-04 school year. We made the following audit adjustments:

102 Basic 4-8	4.2134	
112 Grades 4-8 with ESE Services	(4.1300)	
130 ESOL	(.0834)	.0000

82. [Ref. 123272] One teacher taught English during the school terms covered by the October and February surveys; however, the teaching certificate had expired prior to our examination period (i.e., the fiscal year ended June 30, 2004). Consequently at the time of the surveys concerned, the teacher did not hold a valid Florida teaching certificate. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Shore Middle School (#1232) (Continued)		
102 Basic 4-8	2.7522	
112 Grades 4-8 with ESE Services	(2.6688)	
130 ESOL	(.0834)	.0000

83. [Ref. 123274] One teacher taught Primary Language Arts to a class which included one Limited English Proficient (LEP) students during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.0834	
130 ESOL	(.0834)	.0000
		.0000

Gove Elementary School (#1241)

84. [Ref. 124102] The *Matrix of Services* forms for two Exceptional students in the October and February surveys were not correctly scored. The forms included a Special Considerations point for which the students were not eligible. The point was for students who had a *Matrix* score of 21 points and a level 5 rating in four of the five Domains. The students' *Matrix* forms only had a Level 5 rating in three of the five Domains. We made the following audit adjustments:

254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Gove Elementary School (#1241) (Continued)		
85. [Ref. 124103] One Exceptional student in the February survey was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
86. [Ref. 124170/72] Two teachers taught Primary Language Arts to classes which included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 124170		
101 Basic K-3	7.1420	
130 ESOL	(7.1420)	.0000
Ref. 124172		
101 Basic K-3	.1000	
102 Basic 4-8	2.5000	
130 ESOL	(2.6000)	.0000
87. [Ref. 124171] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	8.9500	
130 ESOL	(8.9500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Gove Elementary School (#1241) (Continued)		
88. [Ref. 124173] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field; however, the parents of the students taught by the teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	12.8661	
130 ESOL	(12.8661)	.0000
		.0000
John I. Leonard High School (#1361)		
89. [Ref. 136101] One Exceptional student in the October and February surveys was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
90. [Ref. 136102/04/05] The course schedules for 36 students in the October and February surveys (30 in our Vocational sample, 3 in our Exceptional Basic with ESE Services sample, and 3 in our Basic sample) were funded using an incorrect priority. The students' off-campus, on-the-job-training (OJT) courses were funded prior to the students' on-campus courses *(Ref. 136102)*. We also noted that the timecards for 11 of the 36 students were missing and could not be located *(Ref. 136104)*, and the timecards for 3 of the 36 students indicated that the students were not employed during the survey week concerned *(Ref. 136105)*. We made the following audit adjustments:		
Ref. 136102		
103 Basic 9-12	6.3030	
300 Vocational 9-12	(6.3030)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
John I. Leonard High School (#1361) (Continued)		
Ref. 136104		
113 Grades 9-12 with ESE Services	(.3324)	
300 Vocational 9-12	(.4154)	(.7478)
Ref. 136105		
300 Vocational 9-12	(.2490)	(.2490)

91. [Ref. 136106] Two Exceptional students in the October survey were reported incorrectly in both Exceptional programs and Vocational programs. Exceptional students should have their entire course schedule reported in Exceptional programs. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.1668	
300 Vocational 9-12	(.1668)	.0000

92. [Ref. 136171/72/74/75/76/78] Six teachers taught Basic subject area courses to Limited English Proficient (LEP) students during the School terms covered by the October and February surveys, but had not earned the required number of in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to their in-service training timelines, as follows: three Math teachers and one Science teacher had not earned any of 60 required points and one Science teacher and one Computer Applications teacher had earned only 12 of 60 required points. We made the following audit adjustments:

Ref. 136171		
103 Basic 9-12	6.8388	
130 ESOL	(6.8388)	.0000
Ref. 136172		
103 Basic 9-12	1.2510	
130 ESOL	(1.2510)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
John I. Leonard High School (#1361) (Continued)		
Ref. 136174		
103 Basic 9-12	1.5822	
130 ESOL	(1.5822)	.0000
Ref. 136175		
103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000
Ref. 136176		
103 Basic 9-12	1.2510	
130 ESOL	(1.2510)	.0000
Ref. 136178		
103 Basic 9-12	2.1684	
130 ESOL	(2.1684)	.0000

Management's Response – *See page 117.*

Auditor's Resolution – *See page 117. We have resolved our finding in the favor of the District with regard to one of the three cited teachers:*

Ref. 136172		
103 Basic 9-12	(1.2510)	
130 ESOL	1.2510	.0000

93. [Ref. 136173] One teacher taught Language Arts out-of-field to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. The teacher's out-of-field status had been appropriately approved by the School Board in a prior year; however, the teacher had earned none of the 180 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. 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 made the following audit adjustments:

103 Basic 9-12	2.3352	
130 ESOL	(2.3352)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
John I. Leonard High School (#1361) (Continued)		
94. [Ref. 136177] One teacher taught Language Arts out-of-field to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. The teacher's out-of-field status had been appropriately approved by the School Board in a prior year; however, the teacher had not earned any of the 120 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. 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 made the following audit adjustments:		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000
		(.9968)
Palm Beach Gardens High School (#1371)		
95. [Ref. 137171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in English for Speakers of Other Languages (ESOL), but taught a course that required certification in English. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. Since the course in question was reported in Basic education, no audit adjustments were necessary.		
		.0000
96. [Ref. 137102] One Exceptional student was not reported in accordance with the student's *Matrix of Services* form for the February survey. We also noted that the student's *Matrix* form for the October survey was missing and could not be located. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Palm Beach Gardens High School (#1371) (Continued)		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

97. [Ref. 137103] The course schedule for one student in our Vocational sample in the October and February surveys was funded using an incorrect priority. The student's off-campus, on-the-job-training (OJT) courses were funded prior to the student's on-campus courses. We made the following audit adjustments:

103 Basic 9-12	.0834	
300 Vocational 9-12	(.0834)	.0000

98. [Ref. 137104] The timecards for three students in on-the-job-training (OJT) (two in the October survey and one in the February survey) were missing and could not be located. We made the following audit adjustment:

300 Vocational 9-12	(.1290)	(.1290)

99. [Ref. 137105] The timecard for one student in on-the-job-training (OJT) in the February survey indicated that the student was not employed during that survey. We made the following audit adjustment:

300 Vocational 9-12	(.1664)	(.1664)

100. [Ref. 137106] The reported work time for two Vocational students in on-the-job training (OJT) (one in the October survey and one in the February survey) was not supported by the students' timecards. The students were reported for 499 Class Minutes, Weekly (CMW) or .1664 FTE and 749 CMW or .2498 FTE, respectively; however, the timecards indicated that the students worked only 360 CMW or .1200 FTE and 540 CMW or .1800 FTE, respectively. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Palm Beach Gardens High School (#1371) (Continued)		
300 Vocational 9-12	(.1162)	(.1162)

101. [Ref. 137170/72/73/74/75/77] Six teachers taught Basic subject area courses to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the required number of in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to their in-service training timelines, as follows:

a. Four teachers taught Math, but three had not earned any and one had earned only 20 of 60 required points.

b. Two History teachers had earned only 42 and 1, respectively, of 60 required points.

We made the following audit adjustments:

Ref. 137170		
103 Basic 9-12	.5838	
130 ESOL	(.5838)	.0000
Ref. 137172		
103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000
Ref. 137173		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 137174		
103 Basic 9-12	1.0842	
130 ESOL	(1.0842)	.0000
Ref. 137175		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Palm Beach Gardens High School (#1371) (Continued)		
Ref. 137177		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
Management's Response – *See page 118.*		
Auditor's Resolution – *See page 118. Our finding stands as presented.*		
		.0000

102. [Ref. 137176] One teacher had been appropriately approved by the School Board in a prior year to teach Language Arts classes to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had earned only 26 of 300 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timelines. 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 made the following audit adjustments:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
		(.4116)

Hagen Road Elementary School (#1421)

103. [Ref. 142101] One Limited English Proficient (LEP) student in the October and February surveys was beyond the maximum six-year period allowed for funding in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Hagen Road Elementary School (#1421) (Continued)		
104. [Ref. 142170/71] Two teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field for the school terms covered by the October and February surveys; however, the parental notification letters sent to the parents of the students taught by those teachers did not identify the teachers' out-of-field subject areas and were not mailed to the parents until November 21, 2003, after the October survey. Consequently, the parental notification letters did not adequately disclose the teachers' out-of-field status and were not effective for the October survey. We made the following audit adjustments:		
Ref. 142170		
101 Basic K-3	11.8500	
130 ESOL	(11.8500)	.0000
Ref. 142171		
101 Basic K-3	19.2000	
130 ESOL	(19.2000)	.0000
105. [Ref. 142172] One teacher taught Language Arts classes to Limited English Proficient (LEP) students during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach out-of-field. We also noted that parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	1.7000	
130 ESOL	(1.7000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Inlet Grove Community High School (#1461)		
106. [Ref. 146101] The *Individual Educational Plans* (IEP's) for three Exceptional students in the October and February surveys were missing and could not be located. We made the following audit adjustments:		
103 Basic 9-12	2.5000	
113 Grades 9-12 with ESE Services	(2.5000)	.0000
107. [Ref. 146171] One teacher taught Science to a class that included Limited English Proficient (LEP) students during the school term covered by the October survey, but had not earned any of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
103 Basic 9-12	.4834	
130 ESOL	(.4834)	.0000
108. [Ref. 146174] One teacher taught Language Arts to classes that included Limited English Proficient (LEP) students during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	.5835	
130 ESOL	(.5835)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Inlet Grove Community High School (#1461) (Continued)		
109. [Ref. 146175] One teacher who taught Engineering Technology during the school terms covered by the October and February surveys did not hold a Florida teaching certificate. The teacher had applied for certification in Industrial Arts-Technology Education; however, at the time of our examination, no certificate had been issued by the Department of Education. We noted that the teacher held a District-issued certificate; however, the certificate's subject area coverage, Electronics, was not the appropriate coverage area for the courses concerned. We made the following audit adjustments:		
103 Basic 9-12	8.4266	
113 Grades 9-12 with ESE Services	(.3333)	
300 Vocational 9-12	(8.0933)	.0000
110. [Ref. 146176] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	1.4487	
130 ESOL	(1.4487)	.0000
		.0000
Boca Raton Middle School (#1491)		
111. [Ref. 149101] The files for two Exceptional students in the October and February surveys contained only the first page of the students' four page *Matrix of Services* forms and we could not otherwise determine the students' appropriate Exceptional support level. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Boca Raton Middle School (#1491) (Continued)		
112. [Ref. 149102] One Exceptional student in the October and February surveys was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
113. [Ref. 149103/04] The *Matrix of Services* form for one Exceptional Student in the October survey was missing and could not be located. We also noted that this student was reported in the February survey for Hospital and Homebound instruction; however, her file documentation indicated that she had been dismissed from the Hospital and Homebound program and received only on-campus instruction during the February survey. We made the following audit adjustments:		
Ref. 149103		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
Ref. 149104		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
114. [Ref. 149170] One teacher taught Language Arts out-of-field to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. The teacher's out-of-field status had been approved by the School Board in a prior year. However, the teacher earned only 3 of the 240 in-service training points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Boca Raton Middle School (#1491) (Continued)		
102 Basic 4-8	1.5059	
130 ESOL	(1.5059)	.0000

115. [Ref. 149171] One Basic teacher had been appropriately approved by the School Board in a prior year, but had not earned any of the required six hours of college credit towards certification in the teacher's out-of-field subject area. We also noted that the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	9.4316	
130 ESOL	(9.4316)	.0000
		.0000

Clifford O. Taylor/Kirkland Elementary School (#1531)

116. [Ref. 153170/72/73] Three teachers taught Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 153170		
101 Basic K-3	12.7000	
130 ESOL	(12.7000)	.0000
Ref. 153172		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Clifford O. Taylor/Kirkland Elementary School (#1531) (Continued)		
Ref. 153173		
101 Basic K-3	5.0000	
130 ESOL	(5.0000)	.0000

117. [Ref. 153174] One Basic teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Specific Learning Disabilities, but taught courses that required certification in Elementary Education. We also noted that the parents of the students taught by the teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	3.8000	
130 ESOL	(3.8000)	.0000
		.0000

Dwight D. Eisenhower Elementary School (#1541)

118. [Ref. 154102] We noted the following exceptions involving 27 Exceptional students in the October and February surveys:

a. The reported number of Class Minutes, Weekly (CMW) for 26 pre-kindergarten students in the October and February surveys incorrectly included non-instructional time which is not eligible for funding under FEFP. The students should have been reported for either 1,050 CMW or .3500 FTE or 1,350 CMW or .4500 FTE. However, 21 of the 26 students were reported for 1,425 CMW or .4750 FTE and five were reported at 1,500 CMW or .5000 FTE.

(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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Dwight D. Eisenhower Elementary School (#1541) (Continued)		
b. The *Matrix of Services* form for one other Exceptional student in the October survey was not properly scored. The student's score of 18 points incorrectly included the 3 Special Considerations points allowed for pre-kindergarten students who have earned less than .5000 FTE. The student was in kindergarten and was not eligible for these points. Consequently, the total rating score should have been only 15 points, which supported the student's reporting in program no. 111 (Grades K-3 with ESE Services).		
We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.6250	
254 ESE Support Level 4	(5.8500)	
255 ESE Support Level 5	(.3000)	(5.5250)
		(5.5250)
Wellington Elementary School (#1671)		
119. [Ref. 167101] The file for one Limited English Proficient (LEP) student in the October and February surveys was missing and could not be located; consequently, we could not determine the student's eligibility for placement in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
120. [Ref. 167102] Five Exceptional students in the October and February surveys were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Wellington Elementary School (#1671) (Continued)		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(1.6000)	
255 ESE Support Level 5	(.9000)	.0000

121. [Ref. 167170/71] Two teachers taught Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

Ref. 167170		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
Ref. 167171		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
		.0000

Spanish River High School (#1681)

122. [Ref. 168101/02/03/04] The course schedules for 29 Vocational students in on-the-job-training (OJT) in the October and February surveys were funded using an incorrect priority. The students' off-campus, on-the-job-training (OJT) courses were funded prior to the students' on-campus courses *(Ref. 168101)*. We also noted the following exceptions involving 7 of these 29 students:

a. The timecards for one student were missing and could not be located *(Ref. 168102)*.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		**Net Audit Adjustment (Unweighted FTE)**
Spanish River High School (#1681) (Continued)		
b. The timecards for six students indicated that three students were unemployed *(Ref. 168103)* and the timecards for three other students indicated that the students did not work during the survey week *(Ref. 168104)*. There was no indication that the students were otherwise engaged in a job search.		
We made the following audit adjustments:		
Ref. 168101		
103 Basic 9-12	3.6026	
300 Vocational 9-12	(3.6026)	.0000
Ref. 168102		
300 Vocational 9-12	(.2498)	(.2498)
Ref. 168103		
103 Basic 9-12	(.3336)	
300 Vocational 9-12	(.4158)	(.7494)
Ref. 168104		
300 Vocational 9-12	(.4158)	(.4158)

123. [Ref. 168105] Documentation that the parents of two Exceptional students in the October and February surveys had been notified of the *Individual Educational Plan* (IEP) meetings for their children was missing and could not be located. We noted that the parents did not attend the meetings. We made the following audit adjustments:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Spanish River High School (#1681) (Continued)		
124. [Ref. 168106] The file for one Exceptional student in the October survey did not contain an *Individual Educational Plan* (IEP) that was valid for that survey. We made the following audit adjustments:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
125. [Ref. 168107] A new *Matrix of Services* form for one Exceptional student in the October survey was prepared to reflect changes in the student's Exceptional services being provided; however, the student's *Individual Educational Plan* (IEP) was not reviewed and updated to indicate that those changes were authorized. We made the following adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
126. [Ref. 168108] One student in the October survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:		
130 ESOL	(.5000)	(.5000)
127. [Ref. 168170/71] Two teachers taught Language Arts to classes that included Limited English Proficient (LEP) students during the school term covered by the February survey; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field.		

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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Spanish River High School (#1681) (Continued)		
We also noted that the parents of the LEP students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 168170		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
Ref. 168171		
103 Basic 9-12	7.0056	
130 ESOL	(7.0056)	.0000
Management's Response – *See page 118.*		
Auditor's Resolution – *See page 118. Our finding stands as presented.*		.0000

128. [Ref. 168172] One teacher had been appropriately approved by the School Board to teach Reading out-of-field to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	.4162	
113 Grades 9-12 with ESE Services	(.1660)	
130 ESOL	(.2502)	.0000

129. [Ref. 168173/74/76/78] Four teachers taught Basic subject area courses to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teachers' in-service training timelines, as follows:

a. Three teachers taught Science, but two had not earned any and one had earned only 30 of the 60 required points.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Spanish River High School (#1681) (Continued)		
b. One teacher taught Math, but had not earned any of the 60 required points.		
We made the following audit adjustments:		
Ref. 168173		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 168174		
103 Basic 9-12	13.6776	
130 ESOL	(13.6776)	.0000
Ref. 168176		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000
Ref. 168178		
103 Basic 9-12	.3336	
30 ESOL	(.3336)	.0000

Management's Response – *See page 118.*

Auditor's Resolution – *See page 118. We have resolved our finding in the favor of the District with regard to one of the four cited teachers:*

Ref. 168173		
103 Basic 9-12	(.0834)	
130 ESOL	.0834	.0000
		(1.9150)

Wellington Landings Middle School (#1701)

130. [Ref. 170101] Four Exceptional students in the October or February surveys were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustments:

254 ESE Support Level 4	3.5000	
255 ESE Support Level 5	(3.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Wellington Landings Middle School (#1701) (Continued)		
131. [Ref. 170102] The file for one Exceptional student in the October and February surveys contained only the first page of the student's four page *Matrix of Services* form and we could not otherwise determine the student's appropriate Exceptional support level. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
132. [Ref. 170103] The file for one Exceptional student in the October survey was missing and could not be located. We made the following audit adjustments:		
102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000
133. [Ref. 170170] One teacher taught Science to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had earned only 5 of the required 60 in-service training points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
102 Basic 4-8	.5838	
130 ESOL	(.5838)	.0000
		.0000
Whispering Pines Elementary School (#1781)		
134. [Ref. 178101] The course schedule for one Basic student was incorrectly reported in an Exceptional program. The student was reported for a Speech Therapy course; however, upon review, we determined that the student was not an Exceptional education student and was taking only Basic education courses. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Whispering Pines Elementary School (#1781) (Continued)		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

135. [Ref. 178102] Three Exceptional students in the October and February surveys were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.5000)	.0000

136. [Ref. 178103] The reported course schedule for one Exceptional student in the October survey incorrectly listed one course in program no. 111 (Grades K-3 with ESE Services) rather than in program no. 254 (ESE Support Level 4) due to an isolated data entry error. We made the following audit adjustments:

111 Grades K-3 with ESE Services	(.0004)	
254 ESE Support Level 4	.0004	.0000
		.0000

Royal Palm School (#1801)

137. [Ref. 180101] One Exceptional student in the February survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Royal Palm School (#1801) (Continued)		
138. [Ref. 180102] The *Matrix of Services* forms for two Exceptional students in the October survey were not properly scored. The students' scores incorrectly included the three Special Considerations points that are allowed for pre-kindergarten students who have earned less than .5000 FTE. However, the students were reported for .5000 FTE and were not eligible for these three additional points. We also noted that the students' level of Exceptional services had changed, but a new *Matrix of Services* form was not completed as required. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
139. [Ref. 180103] The level of Exceptional services for six Exceptional students in the October and February surveys had changed; however, new *Matrix of Services* forms were not prepared as required. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	3.6500	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(4.1500)	.0000
140. [Ref. 180104] One Exceptional student in the October survey was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.4500	
254 ESE Support Level 4	(.4500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Royal Palm School (#1801) (Continued)		
141. [Ref. 180171] One Vocational teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Mentally Handicapped, but taught courses which required certification in Any Vocational Field. We also noted that the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	.1668	
254 ESE Support Level 4	(.1668)	.0000
		(.5000)
Palm Beach Lakes High School (#1851)		
142. [Ref. 185101/02/03/04/05] The course schedules for 30 students in the October and February surveys (29 in our Vocational sample and 1 in our Basic sample) were funded using an incorrect priority. The students' off-campus, on-the-job-training (OJT) courses were funded prior to the students' on-campus courses. *(Ref. 185101)* We also noted the following exceptions involving 6 of the 30 students:		
a. The number of work hours reported for two students was not supported by their timecards. The students were reported for 8 hours or .1600 FTE; however, their timecards supported only 4.25 hours or .0850 FTE *(Ref. 185102)* and 4 hours or .0800 FTE, respectively *(Ref. 185103)*.		
b. The timecards for two students indicated that the students were not employed during survey week *(Ref. 185104)*.		
c. The timecards for two students were missing and could not be located *(Ref. 185105)*.		
We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Palm Beach Lakes High School (#1851) (Continued)		
Ref. 185101		
103 Basic 9-12	3.4846	
300 Vocational 9-12	(3.4846)	.0000
Ref. 185102		
300 Vocational 9-12	(.0750)	(.0750)
Ref. 185103		
300 Vocational 9-12	(.0800)	(.0800)
Ref. 185104		
300 Vocational 9-12	(.1400)	(.1400)
Ref. 185105		
300 Vocational 9-12	(.2100)	(.2100)

143. [Ref. 185107] The files for three Limited English Proficient (LEP) students in the October and February surveys did not contain documentation justifying the students' continued placement in the English for Speakers of Other Languages (ESOL) program beyond the initial three-year base period. We made the following audit adjustments:

103 Basic 9-12	1.6286	
130 ESOL	(1.6286)	.0000

144. [Ref. 185109] One Exceptional student was reported in program no. 255 (ESE Support Level 5) in the February survey based on the student's placement in the Hospital and Homebound program. However, the physician's statement that authorized the student's placement in that program did not indicate the student's illness, prognosis, or expected date of return to school; consequently, the student's eligibility for Hospital Homebound services was not adequately supported. We also noted that the student was not provided Hospital and Homebound services during the February survey, but had only part-time, on-campus, Exceptional education courses.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Palm Beach Lakes High School (#1851) (Continued)		
Consequently, the student should have been reported in program no. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.3400	
254 ESE Support Level 4	(.3400)	.0000
145. [Ref. 185170/73/74/75] Four teachers had been appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parental notification letter sent to the parents of the students taught by those teachers did not identify the teachers' out-of-field subject areas. Consequently, the notification was inadequate. We made the following audit adjustments:		
Ref. 185170		
103 Basic 9-12	.5100	
130 ESOL	(.5100)	.0000
Ref. 185173		
103 Basic 9-12	.0280	
113 Grades 9-12 with ESE Services	(.0280)	.0000
Ref. 185174		
103 Basic 9-12	.0850	
130 ESOL	(.0850)	.0000
Ref. 185175		
103 Basic 9-12	.4350	
130 ESOL	(.4350)	.0000
146. [Ref. 185172] One Vocational teacher was approved by the School Board to teach out-of-field during the school terms covered by the October survey; however, the parental notification letter sent to the parents of the students taught by this teacher did not identify the teacher's out-of-field subject area. Consequently, the notification was inadequate. We made the following audit 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 AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustment (Unweighted FTE)
Palm Beach Lakes High School (#1851) (Continued)		
103 Basic 9-12	.4234	
300 Vocational 9-12	(.4234)	.0000

147. [Ref. 185177/78] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. One teacher held certification in Health, but taught courses that required certification in Middle Grades General Science. The other teacher was certified in English, but taught Language Arts to Limited English Proficient (LEP) students and needed the English with the English for Speakers of Other Languages (ESOL) endorsement. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status until March 3, 2004, after the February survey. Additionally, we noted that the notification letters did not indentify the teachers' specific out-of-field subject areas. We made the following audit adjustments:

Ref. 185177		
103 Basic 9-12	3.8250	
113 Grades 9-12 with ESE Services	(3.4000)	
130 ESOL	(.4250)	.0000
Ref. 185178		
103 Basic 9-12	.3368	
130 ESOL	(.3368)	.0000
		(.5050)

Indian Pines Elementary School (#1861)

148. [Ref. 186101] The letter used to notify the parents of one Limited English Proficient (LEP) student in the February survey that their child was to be placed in the English for Speakers of Other Languages (ESOL) program was dated after the survey had ended; consequently, the notification was not timely and was not effective for the survey. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Indian Pines Elementary School (#1861) (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

149. [Ref. 186170/72] Two teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field, and one of the two was also approved to teach Elementary Education out-of-field, during the school terms covered by the October and February surveys. However, the school newsletter that was used to notify the parents of the students taught by those teachers of the teachers' out-of-field status did not clearly indicate that the teachers were out-of-field or their specific out-of-field subject area; consequently, the newsletter provided inadequate notification. We also noted that the newsletter was not available to the parents until October 24, 2003, after the October survey had ended. We made the following audit adjustments:

Ref. 186170		
101 Basic K-3	9.0000	
130 ESOL	(9.0000)	.0000
Ref. 186172		
101 Basic K-3	9.1000	
130 ESOL	(9.1000)	.0000

150. [Ref. 186171] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school term covered by the February survey; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	3.3000	
130 ESOL	(3.3000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Egret Lake Community Elementary School (#2101)		
151. [Ref. 210101] The letter used to notify the parents of two Limited English Proficient (LEP) students in the October survey that their child was to be placed in the English for Speakers of Other Languages (ESOL) program was dated after the survey had ended; consequently, the notification was not timely and was not effective for that survey. We made the following audit adjustments:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
152. [Ref. 210102] The level of services for one Exceptional student in the October and February surveys had changed; however, a new *Matrix of Services* form was not prepared. We also noted that student's *Individual Educational Plan* (IEP) was not reviewed and updated to reflect the new services. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
153. [Ref. 210104] The course schedule for one Exceptional student in the October and February surveys was incorrectly reported. The student was reported in program no. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound program; however, the student did not receive services in the Hospital and Homebound program during those surveys and should have been reported in program no. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Egret Lake Community Elementary School (#2101) (Continued)		
154. [Ref. 210170] One teacher had been appropriately approved by the School Board in a prior year to teach Language Arts out-of-field to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had earned only 58 of the 300 in-service training points in English for Speaker of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	2.7000	
130 ESOL	(2.7000)	.0000
155. [Ref. 210171/72/73/74/75/76/77] Seven teachers had been appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field in the October and February surveys; however, the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 210171		
101 Basic K-3	2.8500	
130 ESOL	(2.8500)	.0000
Ref. 210172		
101 Basic K-3	6.7000	
130 ESOL	(6.7000)	.0000
Ref. 210173		
101 Basic K-3	2.2500	
130 ESOL	(2.2500)	.0000
Ref. 210174		
101 Basic K-3	3.6000	
130 ESOL	(3.6000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
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FINDINGS AND AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustment (Unweighted FTE)
Egret Lake Community Elementary School (#2101) (Continued)		
Ref. 210175		
101 Basic K-3	4.5500	
130 ESOL	(4.5500)	.0000
Ref. 210176		
101 Basic K-3	5.0000	
130 ESOL	(5.0000)	.0000
Ref. 210177		
101 Basic K-3	4.8000	
130 ESOL	(4.8000)	.0000
		.0000

Lake Worth Community Middle School (#2131)

156. [Ref. 213101] The *Individual Educational Plan* (IEP) committee for one Exceptional student in the October survey included only one of the two professionals required. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

157. [Ref. 213102] The records necessary to document that the parents of one Exceptional student in the October and February surveys had been notified of the *Educational Plan* (EP) meeting for their child were missing and could not be located. We also noted that the parents did not attend the meeting. We made the following audit adjustments:

102 Basic 4-8	1.0000	
112 Grades 4-8 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Worth Community Middle School (#2131) (Continued)		
158. [Ref. 213170] One Basic teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Social Science, but taught courses which required certification in English. We also noted that the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	.1332	
112 Grades 4-8 with ESE Services	(.1332)	.0000
159. [Ref. 213171] One teacher was appropriately approved by the School Board to teach Exceptional education out-of-field during the school terms covered by the October and February surveys; however, the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	11.7510	
112 Grades 4-8 with ESE Services	(11.7510)	.0000
160. [Ref. 213172] One teacher had been appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	.3668	
130 ESOL	(.3668)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Worth Community Middle School (#2131) (Continued)		
161. [Ref. 213173] The identity of one first grade teacher, who was reported as having taught during the school term covered by the February survey, was not documented in the District's records and could not otherwise be determined. We made the following audit adjustments:		
102 Basic 4-8	.5319	
112 Grades 4-8 with ESE Services	(.3485)	
130 ESOL	(.1834)	.0000
162. [Ref. 213174] One teacher taught Primary Language Arts to a class which included Limited English Proficient (LEP) students during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	.3668	
130 ESOL	(.3668)	.0000
		.0000
Olympic Heights Community High School (#2181)		
163. [Ref. 218101/02/03] The course schedules for 46 students in the October and February surveys (42 in our Vocational sample, 1 in our ESOL sample, 1 in our Exceptional Basic with ESE Services sample, and 2 in our Basic sample) were funded using an incorrect priority. The students' off-campus, on-the-job-training (OJT) courses were funded prior to the students' on-campus courses. *(Ref. 218101)* We also noted the following exceptions involving the reported OJT time for 11 of the 46 students:		

(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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)

Olympic Heights Community High School (#2181) (Continued)

a. The timecards for three students indicated that the students did not work during survey week. Additionally, another timecard for one of these three students and the timecards for four other students were missing and could not be located *(Ref. 218102)*.

b. The timecards for three students indicated that the students did not work during survey week and a fourth student's timecard was blank. We also noted that three of the four timecards were not signed by the respective employers *(Ref. 218103)*.

We made the following audit adjustments:

Ref. 218101		
103 Basic 9-12	6.7178	
300 Vocational 9-12	(6.7178)	.0000
Ref. 218102		
113 Grades 9-12 with ESE Services	(.1660)	
300 Vocational 9-12	(.9980)	(1.1640)
Ref. 218103		
300 Vocational 9-12	(.4988)	(.4988)

164. [Ref. 218104] The *Limited English Proficient (LEP) Student Plan* for one LEP student in the October survey was dated November 18, 2003, after the October survey had ended; consequently, the student's ESOL-reporting in that survey was not adequately supported. We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Olympic Heights Community High School (#2181) (Continued)		
165. [Ref. 218105] Two Exceptional students in the October and February surveys were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
166. [Ref. 218106] The file for one Exceptional student in the October and February surveys was missing and could not be located. We made the following audit adjustments:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
167. [Ref. 218170] One teacher was appropriately approved by the School Board to teach out-of-field during the school term covered by the October survey; however, the parental notification letter sent to the parents of the students taught by this teacher to notify them of the teacher's out-of-field status did not identify the teacher's out-of-field subject area. Consequently, the letters did not adequately disclose the teachers' out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	.5950	
113 Grades 9-12 with ESE Services	(.5950)	.0000
168. [Ref. 218171/73/74/77] Four teachers taught Basic subject areas to classes with Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the required number of in-service training points needed in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teachers' in-service training timelines, as follows:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustment (Unweighted FTE)
Olympic Heights Community High School (#2181) (Continued)		
a. Two Math teachers and one Science teacher had not earned any of 60 required points.		
b. One teacher of Computer Applications had earned only 30 of 60 required points.		
We made the following audit adjustments:		
Ref. 218171		
103 Basic 9-12	.9254	
130 ESOL	(.9254)	.0000
Ref. 218173		
103 Basic 9-12	.9174	
130 ESOL	(.9174)	.0000
Ref. 218174		
103 Basic 9-12	1.5012	
130 ESOL	(1.5012)	.0000
Ref. 218177		
103 Basic 9-12	1.3360	
130 ESOL	(1.3360)	.0000
169. [Ref. 218172] One Basic teacher was appropriately approved by the School Board to teach English out-of-field during the school terms covered by the October and February surveys; however, the parental notification letters sent to the parents of the students taught by this teacher to notify them of the teacher's out-of-field status did not identify the teacher's out-of-field subject area. Consequently, the letters did not adequately disclose the teachers' out-of-field status We made the following audit adjustments:		
103 Basic 9-12	.1648	
130 ESOL	(.1648)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Olympic Heights Community High School (#2181) (Continued)		
170. [Ref. 218175] One teacher who taught Geometry during the school term covered by the October survey did not hold a Florida teaching certificate. The teacher had applied for certification on April 18, 2003; however, at the time of our examination, no certificate had been issued by the Department of Education. We made the following audit adjustments:		
103 Basic 9-12	1.7620	
113 Grades 9-12 with ESE Services	(1.4268)	
130 ESOL	(.3352)	.0000
171. [Ref. 218176] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parental notification letters sent to the parents of the students taught by this teacher to notify them of the teacher's out-of-field status did not identify the teacher's out-of-field subject area and was not sent until February 2, 2004, after the October survey. Consequently, the notification was inadequate and was not effective for the October survey. We made the following audit adjustments:		
103 Basic 9-12	.3332	
130 ESOL	(.3332)	.0000
		(1.6628)
Wellington High School (#2191)		
172. [Ref. 219101] The course schedules for three Vocational students in on-the-job-training (OJT) in the October and February surveys were funded using an incorrect priority. The students' off-campus, OJT courses were funded prior to the students' on-campus courses. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Wellington High School (#2191) (Continued)		
103 Basic 9-12	.0974	
300 Vocational 9-12	(.0974)	.0000

173. [Ref. 219102] Two Exceptional students in the October and February surveys were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	.5000	.0000

174. [Ref. 219103] The course schedule for one Exceptional student in the October survey was incorrectly reported due to an isolated data entry error. One course was inadvertently reported in program no. 113 (Grades 9-12 with ESE Services) rather than in no. 254 (ESE Support Level 4). We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.0167)	
254 ESE Support Level 4	.0167	.0000

175. [Ref. 219104] The timecards for nine students in on-the-job-training (OJT) in the October and February surveys (eight in our Vocational sample and one in our Basic sample) were missing and could not be located. We made the following audit adjustment:

300 Vocational 9-12	(1.4452)	(1.4452)

176. [Ref. 219170/71/72] Three teachers taught Basic subject areas to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teachers' in-service training timelines, as follows:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustment (Unweighted FTE)
Wellington High School (#2191) (Continued)		
a. One teacher taught Math, but had earned only 10 of 60 required points.		
b. One teacher taught Science, but had earned only 7 of 60 required points.		
c. One teacher taught Math and Computer Applications, but had not earned any of 60 required points.		
We made the following audit adjustments:		
Ref. 219170		
103 Basic 9-12	.3368	
130 ESOL	(.3368)	.0000
Ref. 219171		
103 Basic 9-12	.5068	
130 ESOL	(.5068)	.0000
Ref. 219172		
103 Basic 9-12	5.5926	
130 ESOL	(5.5926)	.0000
177. [Ref. 219173] One Basic teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Biology, but taught a course that required certification in History. 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 made the following audit adjustments:		
103 Basic 9-12	.8340	
113 Grades 9-12 with ESE Services	(.7506)	
130 ESOL	(.0834)	.0000
		(1.4452)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustment (Unweighted FTE)
William T. Dwyer High School (#2201)		
178. [Ref. 220101] Two Exceptional students in the October and February surveys were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
179. [Ref. 220102] Three Vocational students (two in the October survey and one in the February survey) were reported incorrectly in on-the-job-training (OJT). The students had been dismissed from OJT prior to those surveys. We noted that there was no documentation that on-campus instruction was provided to the students to replace their OJT time. We made the following audit adjustment:		
300 Vocational 9-12	(.3292)	(.3292)
180. [Ref. 220103] The timecards for four Vocational students in on-the-job-training (OJT) (three in the October survey and one in the February survey) indicated that the students did not work during those survey weeks. We made the following audit adjustment:		
300 Vocational 9-12	(.5806)	(.5806)
181. [Ref. 220104] The *Matrix of Services* form for one Exceptional student in the October and February surveys was not properly scored. The *Matrix* form showed 18 points or program no. 254 (ESE Support Level 4); however, it should have showed 17 points or program no. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
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FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
William T. Dwyer High School (#2201) (Continued)		
182. [Ref. 220170] One teacher was appropriately approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys; however, the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	9.8716	
113 Grades 9-12 with ESE Services	(9.7866)	
254 ESE Support Level 4	(.0850)	.0000
183. [Ref. 220171] One teacher taught Math to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned any of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
184. [Ref. 220172] One teacher had been approved by the School Board in a prior year to teach Exceptional education out-of-field and did so during the school terms covered by the October and February surveys; however, the parental notification letters sent to the parents of the students taught by this teacher to notify them of the teacher's out-of-field status did not identify the teacher's out-of-field subject area. Consequently, the parental notification letters were inadequate. We made the following audit adjustments:		
103 Basic 9-12	9.3349	
113 Grades 9-12 with ESE Services	(7.3497)	
254 ESE Support Level 4	(1.4922)	
255 ESE Support Level 5	(.4930)	.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)
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FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
William T. Dwyer High School (#2201) (Continued)		
185. [Ref. 220173] One teacher taught Language Arts out-of-field to one LEP student during the school term covered by the February survey. The teacher had been appropriately approved by the School Board in a prior year to teach Language Arts out-of-field to Limited English Proficient (LEP) students. However, the teacher had earned only 206 of the 300 in-service training points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.9098)
Royal Palm Beach High School (#2331)		
186. [Ref. 233101] One of the courses in the reported course schedule for one student in the October survey was listed incorrectly in the English for Speakers of Other Languages (ESOL) program due to an isolated data entry error. We made the following audit adjustments:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
187. [Ref. 233102] One Exceptional student in the in the October and February surveys was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
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FINDINGS AND AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustment (Unweighted FTE)
Royal Palm Beach High School (#2331) (Continued)		
188. [Ref. 233103] The Educational Plan (EP) for one Gifted Exceptional student in the October and February surveys was missing and could not be located. We made the following audit adjustments:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
189. [Ref. 233104] The *Individual Educational Plan* (IEP) for one Exceptional student in the October and February surveys was incomplete. The IEP was missing pages that documented the primary exceptionality of the student, the composition and approval of the IEP committee, and presence of the student's parent who attended the IEP meeting. We could not otherwise verify whether the student was appropriately placed in Exceptional education. We made the following audit adjustments:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
190. [Ref. 233105] The timecard for one Vocational student in on-the-job-training (OJT) in the February survey indicated that the student did not work during that survey week. We made the following audit adjustment:		
300 Vocational 9-12	(.1664)	(.1664)
191. [Ref. 233106] The file for one Exceptional student in the October survey did not contain an *Individual Educational Plan* (IEP) that was valid for that survey. We made the following audit adjustments:		
103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
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FINDINGS AND AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustment (Unweighted FTE)
Royal Palm Beach High School (#2331) (Continued)		
192. [Ref. 233170] One teacher taught Language Arts classes that included two Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parental notification letters that were sent to the parents of the two LEP students taught by this teacher did not identify the teacher's out-of-field subject area; consequently, the letters were inadequate. We made the following audit adjustments:		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
193. [Ref. 233171] One Exceptional teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. The teacher held certification in Elementary Education, but taught courses that required certification in Exceptional Education. 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 made the following audit adjustments:		
103 Basic 9-12	4.6480	
113 Grades 9-12 with ESE Services	(4.3144)	
254 ESE Support Level 4	(.0834)	
255 ESE Support Level 5	(.2502)	.0000
194. [Ref. 233173/74/75] Three teachers taught Basic subject area courses to Limited English Proficient (LEP) students, but had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline, as follows:		
a. One History teacher had earned only 12 of 60 required points.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustment (Unweighted FTE)
Royal Palm Beach High School (#2331) (Continued)		
b. One Political Science teacher had earned only 21 of 60 required points.		
c. One Science teacher had earned only 12 of 60 required points.		
Ref. 233173		
103 Basic 9-12	1.3344	
130 ESOL	(1.3344)	.0000
Ref. 233174		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 233175		
103 Basic 9-12	1.7514	
130 ESOL	(1.7514)	.0000
		(.1664)
Belle Glade Elementary (#2401)		
195. [Ref. 240101] One student in the February survey had withdrawn from school prior to that survey and should not have been reported with the survey's results. We made the following audit adjustment:		
101 Basic K-3	(.5000)	(.5000)
196. [Ref. 240102] The file for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was missing and could not be located. We made the following audit adjustments:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Belle Glade Elementary (#2401) (Continued)		
197. [Ref. 240170/72/73] Three teachers taught Language Arts classes to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parental notification letters that were sent to the parents of the LEP students taught by these teachers, to notify them of the teachers' out-of-field status, did not identify the teachers' out-of-field subject area. Consequently, the notifications were inadequate. We made the following audit adjustments:		
Ref. 240170		
101 Basic K-3	2.5000	
130 ESOL	(2.5000)	.0000
Ref. 240172		
101 Basic K-3	4.5000	
130 ESOL	(4.5000)	.0000
Ref. 240173		
101 Basic K-3	3.5000	
130 ESOL	(3.5000)	.0000
198. [Ref. 240174] One teacher taught Language Arts classes that included eight Limited English Proficient (LEP) students during the October and February surveys, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the eight LEP students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	3.2500	
130 ESOL	(3.2500)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Indian Ridge School (#2411)		
199. [Ref. 241101] Two Exceptional students in the October and February surveys were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustments:		
254 ESE Support Level 4	(.5000)	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	
255 ESE Support Level 5	.5000	.0000
		.0000
South Grade Elementary School (#2431)		
200. [Ref. 243170/71] Two teachers had been appropriately approved by the School Board in a prior year to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the teachers had not earned any of the 180 and 60, respectively, in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 243170		
101 Basic K-3	11.7000	
130 ESOL	(11.7000)	.0000
Ref. 243171		
101 Basic K-3	11.2500	
130 ESOL	(11.2500)	.0000
201. [Ref. 243172] One English teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Varying Exceptionalities, but taught courses that required certification in English. 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 made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
South Grade Elementary School (#2431) (Continued)		
101 Basic K-3	.6500	
102 Basic 4-8	5.1000	
130 ESOL	(5.7500)	.0000
		.0000

Eagles Landing Middle School (#2461)

202. [Ref. 246170/72/73] Three teachers taught Basic subject area courses to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the required number of in-service training points needed in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teachers' in-service training timelines, as follows:

a. Two Math teachers had earned only 18 and 6 points, respectively, of 60 required points.

b. One History teacher had not earned any of 60 required points.

We made the following audit adjustments:

Ref. 246170		
102 Basic 4-8	.8000	
130 ESOL	(.8000)	.0000
Ref. 246172		
102 Basic 4-8	1.2000	
130 ESOL	(1.2000)	.0000
Ref. 246173		
102 Basic 4-8	.3000	
130 ESOL	(.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Eagles Landing Middle School (#2461) (Continued)		
203. [Ref. 246171] One Basic teacher was appropriately approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	1.6000	
112 Grades 4-8 with ESE Services	(1.5000)	
130 ESOL	(.1000)	.0000
204. [Ref. 246174] One teacher taught Language Arts to a class that included one Limited English Proficient (LEP) student during the school term covered by the February survey. The teacher had been approved by the School Board in a prior year to teach LEP students out-of-field; however, the teacher had not earned any of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
102 Basic 4-8	.1000	
130 ESOL	(.1000)	.0000
		.0000
Ed Venture Charter School (#2521)		
205. [Ref. 252101] The timecards for two Exceptional students in on-the-job-training (OJT) in the October and February surveys were missing and could not be located. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(1.5000)	(1.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Ed Venture Charter School (#2521) (Continued)		
206. [Ref. 252102] One Exceptional student in the February survey was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
207. [Ref. 252170/71] Two teachers who taught Exceptional education courses during the school terms covered by October and February surveys did not hold Florida teaching certificates. We made the following audit adjustments:		
Ref. 252170		
103 Basic 9-12	8.9701	
113 Grades 9-12 with ESE Services	(4.6471)	
254 ESE Support Level 4	(3.9898)	
255 ESE Support Level 5	(.3332)	.0000
Ref. 252171		
103 Basic 9-12	3.6700	
113 Grades 9-12 with ESE Services	(3.1700)	
254 ESE Support Level 4	(.5000)	.0000

Management's Response – *See page 119.*

Auditor's Resolution – *See page 119. We have resolved our finding in the favor of the District with regard to one of the two cited teachers (ref. 252170):*

Ref. 252170		
103 Basic 9-12	(8.9701)	
113 Grades 9-12 with ESE Services	4.6471	
254 ESE Support Level 4	3.9898	
255 ESE Support Level 5	.3332	.0000
		(1.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Potentials Charter School (#2531)		
208. [Ref. 253101] Three Exceptional students in the October and February surveys were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustments:		
254 ESE Support Level 4	(.9000)	
254 ESE Support Level 4	.4500	
255 ESE Support Level 5	.9000	
255 ESE Support Level 5	(.4500)	.0000
209. [Ref. 253170/71] Two teachers who taught Exceptional education courses during the school terms covered by October and February surveys, but did not hold Florida teaching certificates. We made the following audit adjustments:		
Ref. 253170		
101 Basic K-3	.0056	
254 ESE Support Level 4	(.0020)	
255 ESE Support Level 5	(.0104)	(.0068)
Ref. 253171		
101 Basic K-3	.0056	
254 ESE Support Level 4	(.0020)	
255 ESE Support Level 5	(.0104)	(.0068)
		(.0136)
Heritage Elementary School (#2571)		
210. [Ref. 257101] One student in the October survey was reported incorrectly in the English for Speakers of Other Languages (ESOL) program. The student had been dismissed from ESOL prior to that survey. We made the following audit adjustments:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Heritage Elementary School (#2571) (Continued)		
211. [Ref. 257170] One teacher had been appropriately approved by the School Board to teach Language Arts classes to Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	4.9000	
130 ESOL	(4.9000)	.0000
212. [Ref. 257171] One teacher was appropriately approved by the School Board to teach Elementary Education and Primary Language Arts out-of-field to Basic education students and Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	4.7800	
112 Grades 4-8 with ESE Services	(3.2800)	
130 ESOL	(1.5000)	.0000
213. [Ref. 257172] One teacher taught Primary Language Arts to a class that included one Limited English Proficient (LEP) student during the school terms covered by the October and February surveys; however, the teacher had earned only 60 of the required in-service training points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline (120 points were required by the October survey and 180 points were required by the February survey). We also noted that the parents of the LEP student who was taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Heritage Elementary School (#2571) (Continued)		
101 Basic K-3	.9500	
130 ESOL	(.9500)	.0000
		.0000
Sunrise Park Elementary School (#2691)		
214. [Ref. 269101] The reported number of Class Minutes, Weekly (CMW) for one pre-kindergarten Exceptional student in the February survey was overstated. The student was reported for 1,500 CMW or .5000 FTE; however, the students' actual schedule had only 1,425 CMW of instructional time or .4750 FTE. We made the following adjustment:		
255 ESE Support Level 5	(.0250)	(.0250)
215. [Ref. 269170] One teacher taught Primary Language Arts to a class that included two Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We noted that the teacher received certification covering English for Speakers of Other Languages (ESOL) on November 10, 2003, after the October survey. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Sunrise Park Elementary School (#2691) (Continued)		
216. [Ref. 269171] One teacher taught Primary Language Arts to a class that included three Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	3.0000	
130 ESOL	(3.0000)	.0000
217. [Ref. 269172/73/74] Three teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 269172		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
Ref. 269173		
101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000
Ref. 269174		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		(.0250)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Exceptional Student Programs Pre-K (#9034)		
218. [Ref. 903401] One Basic student in the February survey was not in membership or attendance during that survey and should not have been reported with the survey's results. We made the following audit adjustment:		
103 Basic 9-12	(.2468)	(.2468)
219. [Ref. 903402] The *Eligibility for Hospital Homebound Services* form and the physician's statement of eligibility for one Exceptional student in the Hospital and Homebound program in the February survey indicated that the student should have been returned to on-campus instruction before the February survey. We made the following audit adjustments:		
102 Basic 4-8	.4167	
112 Grades 4-8 with ESE Services	(.4167)	.0000
220. [Ref. 903403] The file for one Exceptional student in the October and February surveys did not contain an *Individual Educational Plan* (IEP) that was valid for those surveys. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	(.0600)	(.0600)
221. [Ref. 903404] One student in the Hospital and Homebound program in the October survey did not receive any instructional services until October 22, 2003, after the October survey had ended. We made the following audit adjustment:		
255 ESE Support Level 5	(.0600)	(.0600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Exceptional Student Programs Pre-K (#9034) (Continued)		
222. [Ref. 903405] The attendance records for six students in the Hospital and Homebound program (two in the October survey and four in the February survey) were missing and could not be located; consequently, the students' reporting in that program was not adequately supported. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	(.3300)	
113 Grades 9-12 with ESE Services	(.0900)	
255 ESE Support Level 5	(.1800)	(.6000)
223. [Ref. 903406] One student in the February survey was reported incorrectly for 600 Class Minutes, Weekly (CMW) or .2000 FTE in the Hospital and Homebound program; however, the *Homebound Attendance Roster* indicated the student should have been reported for only 240 CMW or .0800 FTE. We made the following audit adjustment:		
255 ESE Support Level 5	(.1200)	(.1200)
224. [Ref. 903407] The *Matrix of Services* forms for two Exceptional Students in the October and February surveys were missing and could not be located. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.0400	
113 Grades 9-12 with ESE Services	.1000	
255 ESE Support Level 5	(.1400)	.0000
225. [Ref. 903408] The *Eligibility for Hospital Homebound Services* forms and the physician's statements of eligibility for two Exceptional students in the Hospital and Homebound program in the February survey indicated that the student should have been returned to on-campus instruction before the February survey. We made the following audit 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 AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Net Audit Adjustment (Unweighted FTE)
Exceptional Student Programs Pre-K (#9034) (Continued)		
113 Grades 9-12 with ESE Services	.1400	
255 ESE Support Level 5	(.1400)	.0000

226. [Ref. 903409] The *Eligibility for Hospital Homebound Services* form and physician's statement of eligibility for one Exceptional student in the October and February surveys did not indicate the student's illness, prognosis, or expected date of return to school; consequently, the student's eligibility for Hospital Homebound services was not adequately supported. We also noted that the student's *Matrix of Services* form was missing and could not be located. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.0400	
255 ESE Support Level 5	(.0400)	.0000

227. [Ref. 903410] The *Matrix of Services* form for one Exceptional student in the February survey was not properly scored. The overall rating level for Domain B was marked as level 5; however, the authorized Exceptional services in that Domain were only level 4. We also noted that an additional point was added to the student's score for a Special Considerations classification for which we could not determine the student's eligibility. Additionally, there was no parental signature on the student's *Individual Education Plan* (IEP) or evidence in the student's file that the student's parents were notified of the IEP meeting or otherwise participated in the student's Exceptional placement. We made the following audit adjustments:

102 Basic 4-8	.5000	
255 ESE Support Level 5	(.5000)	.0000
		(1.0868)
		(22.8241)

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, 2004

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported for funding in the English for Speakers of Other Languages (ESOL) program; (2) only eligible students who are in membership and attendance during survey are reported for FTE funding and such reporting is made in accordance with documented instructional time and appropriate reporting priorities; (3) students are reported in the proper funding categories and have appropriate documentation to support that reporting, particularly with regard to students in ESOL; (4) *Limited English Proficient (LEP) Student Plans* and other documentation supporting the placement of LEP students in ESOL are prepared on a timely basis; (5) the classification and FTE funding of students in the Hospital and Homebound program is appropriately documented and based upon actual teacher-contact hours; (6) *Individual Educational Plans* (IEPs), *Matrix of Services* forms, and *Educational Plans* (EPs) are prepared on a timely basis and are reviewed and updated, as appropriate, to reflect actual services being provided to the student at his or her current school; (7) attendance records, including timecards for students in on-the-job-training (OJT), are properly completed, signed as appropriate, and retained in readily accessible files; (8) the appropriate teacher-of-record is reported for each course and each course is reported under the appropriate teacher's social security number; (9) Exceptional students are reported in accordance with their *Matrix of Services* forms; (10) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field, and have completed, as appropriate for the circumstances involved, any in-service training or college education requirements; (11) the parents of the students taught by out-of-field teachers are timely and properly notified of that fact prior to the teachers' courses being reported for FEFP funding.

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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

Section 1011.60, F.S. .....Minimum Requirements of Florida Education Finance Program (FEFP)

Section 1011.61, F.S. .....Definitions

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, 2004

Regulatory Citations (Continued)

Reporting (Continued)

Section 1011.62, F.S. .....Funds for Operation of Schools

Rule 6A-1.0451, F.A.C. .....FEFP Student Membership Surveys

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

FTE General Instructions 2003-2004

Attendance

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

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

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

FTE General Instructions 2003-2004

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

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

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for Limited English Proficient Students

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

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

Exceptional Education

Section 1003.57(5), F.S. .....Exceptional Students Instruction

Section 1011.62, F.S. .....Funds for Operation of Schools

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

Rule 6A-6.03028, F.A.C. .....Development of Individual Educational Plans for Exceptional Students

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

Rule 6A-6.0312, F.A.C. .....Course Modification for Exceptional Students

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, 2004

Regulatory Citations (Continued)

Exceptional Education (Continued)

Rule 6A-6.0331, F.A.C. .....Identification and Assignment of Exceptional Students to Special Programs

Rule 6A-6.0334, F.A.C. .....Temporary Assignment of Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. .....Special Programs and Procedures for Exceptional Students

Vocational (7-12) Placement

Section 1011.62(1)(k), F.S. .....Funds for Operation of Schools; Instructions in Exploratory Education

Rule 6A-6.065, F.A.C. .....Instructional Components of Vocational Education

Vocational On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. .....Definitions of Terms in Vocational Education Program

FTE General Instructions 2003-2004

Teacher Certification

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education For Speakers of Other Languages

Section 1012.42(2), F.S. .....Teacher Taught Out-of-Field; Notification Requirements

Section 1012.55, F.S. .....Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. .....Noncertificated Instructional Personnel

Rule 6A-1.0503, F.A.C. .....Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. .....Instructional Personnel Certification

Rule 6A-6.0521, F.A.C. .....Definitions and Requirements Which Apply to All Dropout Prevention Programs

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2004

Management agreed with our findings and recommendations, except for finding nos. 9, 19, 50, 54, 65, 92, 101, 127, 129, and 207, as discussed below. A copy of management's response may be found beginning on page 141 of this report.

Finding No. 9 (Ref. 8173) – This finding cites the District regarding a teacher who had earned only 35 of 60 required in-service training points in English for Speakers of Other Languages (ESOL) strategies.

Management's Response – Management contends that the teacher had earned 71 in-service training points.

Auditor's Resolution – We could not determine from the documentation submitted by management whether the 36 points earned by the teacher for a course entitled "Learning Channels" were related to ESOL strategies. Accordingly, our finding stands as presented.

Finding No. 19 (Ref. 35172) – This finding cites the District regarding a teacher who had earned only 120 of 180 required in-service training points in English for Speakers of Other Languages (ESOL) strategies.

Management's Response – Management contends that the teacher was awarded the ESOL endorsement in August 2003, and thus was appropriately qualified to teach Limited English Proficient (LEP) students for the 2003-04 school year.

Auditor's Resolution – We examined the documentation submitted by management and concluded that the teacher was not awarded the ESOL endorsement until February 28, 2005; thus, it was not effective for the 2003-04 school year. However, the submitted documentation shows that the teacher had completed the in-service training in ESOL strategies required for the 2003-04 school year, pursuant to the teacher's in-service training timeline. Accordingly, we have resolved our finding in the favor of the District.

Finding No. 50 (Ref. 69181) – This finding cites the District regarding four teachers who had earned fewer in-service training points in English for Speakers of Other Languages (ESOL) strategies than were required.

Management's Response – Management contends that one of the four teachers had earned the required number of in-service training points in ESOL strategies.

Auditor's Resolution – We examined the documentation submitted by management and concluded that the teacher had earned the required number of in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. Accordingly, we have resolved our finding in the favor of the District for this teacher.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2004

Finding No. 54 (Ref. 69178) – This finding cites the District regarding one teacher who had earned none of a required 120 in-service training points in English for Speakers of Other Languages (ESOL) strategies and whose out-of-field status in ESOL had not been disclosed to parents.

Management's Response – Management contends that the teacher had earned the required number of in-service training points via college credits and had been awarded the ESOL endorsement.

Auditor's Resolution – We examined the documentation submitted by management and concluded that the teacher did meet in-service training requirements for ESOL, but was not awarded the ESOL endorsement until after the February survey; thus, the teacher was out-of-field in ESOL for the October and February surveys. Management did not provide evidence that the teacher's out-of-field status had been disclosed to parents. We have noted the teacher's in-service training compliance; however, because the teacher's out-of-field status was not disclosed to parents, our finding's audit adjustments stand as presented.

Finding No. 65 (Ref. 86275) – This finding cites the District regarding three teachers who had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies.

Management's Response – Management contends that one of the three cited teachers had earned the required number of in-service training points.

Auditor's Resolution – We examined the documentation submitted by management and concluded that the teacher had earned the required number of in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. Accordingly, we have resolved our finding in the favor of the District for this teacher.

Finding No. 92 (Ref. 136172) – This finding cites the District regarding three teachers who had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies.

Management's Response – Management contends that one of the three cited teachers had earned the required number of in-service training points.

Auditor's Resolution – We examined the documentation submitted by management and concluded that the teacher had earned the required number of in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. Accordingly, we have resolved our finding in the favor of the District for this teacher.

SCHEDULE F (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2004

Finding No. 101 (Ref. 137175) – This finding cites the District regarding six teachers who had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies.

Management's Response – Management contends that one of the six cited teachers had earned more than the required number of in-service training points, (95 points versus 60 points).

Auditor's Resolution – We examined the documentation submitted by management and concluded that only 20 of the 95 in-service training points earned by the teacher in question were related to ESOL. Accordingly, our finding stands as presented.

Finding No. 127 (Ref. 168170) – This finding cites the District regarding two teachers who were not properly certified to teach Limited English Proficient (LEP) students and were not approved by the School Board to teach such students out-of-field. The finding also notes that the teachers' out-of-field status in ESOL had not been disclosed to parents.

Management's Response – Management contends that one of the two cited teachers was properly certified in ESOL.

Auditor's Resolution – We examined the documentation submitted by management and concluded that ESOL certification was not awarded to the teacher in question until December 15, 2004; thus, it was not effective for the 2003-04 school year. Management did not provide evidence that the teacher's out-of-field status had been disclosed to parents. Accordingly, our finding stands as presented.

Finding No. 129 (Ref. 168173) – This finding cites the District regarding four teachers who had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies.

Management's Response – Management contends that one of the four cited teachers had earned the required number of in-service training points.

Auditor's Resolution – We examined the documentation submitted by management and concluded that the teacher in question had earned the required number of in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. Accordingly, we have resolved our finding in the favor of the District for this teacher.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2004

Finding No. 207 (Ref. 252170) – This finding cites the District regarding two teachers who did not hold Florida teaching certificates.

Management's Response – Management contends that one of the two cited teachers was a qualified, noncertificated individual who was properly hired by the charter school's board based on the teacher's educational background and work experience.

Auditor's Resolution – We examined the documentation submitted by management and concluded that the teacher in question did have appropriate educational background and work experience to be hired as a qualified, noncertificated teacher. Accordingly, we have resolved our finding in the favor of the District for this teacher.

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, 2004

NOTE A - SUMMARY

A summary discussion of the essential features of the Palm Beach County District School Board, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. Palm Beach County District School Board

The Palm Beach County District School Board 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 students attending kindergarten through high school, but also to adults seeking vocational-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, 2004, the District operated 212 schools, reported 168,010.57 unweighted full-time equivalent (FTE) students, and received approximately $289 million in State FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his 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, 2004

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 unweighted FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2003-2004 school year were conducted during and for the following weeks: survey one was performed for July 14-18, 2003; survey two was performed for October 13-17, 2003; survey three was performed for February 2-6, 2004; and survey four was performed for June 14-18, 2004.

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, 2004

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (9-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

Chapter 1000, F.S. ..... K-20 General Provisions
Chapter 1001, F.S. ..... K-20 Governance
Chapter 1002, F.S. ..... Student and Parental Rights and Educational Choices
Chapter 1003, F.S. ..... Public K-12 Education
Chapter 1006, F.S. ..... Support for Learning
Chapter 1007, F.S. ..... Articulation and Access
Chapter 1010, F.S. ..... Financial Matters
Chapter 1011, F.S. ..... Planning and Budgeting
Chapter 1012, F.S. ..... Personnel
Chapter 6A-1, F.A.C. ..... Finance and Administration
Chapter 6A-3, F.A.C. ..... Transportation
Chapter 6A-4, F.A.C. ..... Certification
Chapter 6A-6, F.A.C. ..... Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2004. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

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, 2004

NOTE B - SAMPLING (Continued)

The following schools were in our sample:

School Name/Description	Finding Number(s)
- Ineligible ESOL courses	1
1. Jupiter Elementary School	2 through 5
2. Jupiter High School	6 through 9
3. Allamanda Elementary School	10
4. Palm Beach Gardens Elementary School	11 and 12
5. Lincoln Elementary School	13 and 14
6. Westward Elementary School	15 through 20
7. West Gate Elementary School	21 through 26
8. Belvedere Elementary School	27 through 30
9. Conniston Middle School	31 through 33
10. Jefferson Davis Middle School	34 through 39
11. Forest Hill Elementary School	40 through 42
12. Lake Worth High School	43 through 55
13. Barton Elementary School	56 through 59
14. Rolling Green Elementary School	60 and 61
15. Atlantic High School	62 through 66
16. Pine Grove Elementary School	67 through 71
17. Boca Raton High School	72 through 78
18. Lake Shore Middle School	79 through 83
19. Gove Elementary School	84 through 88
20. John I. Leonard High School	89 through 94
21. Palm Beach Gardens High School	95 through 102
22. Hagen Road Elementary School	103 through 105
23. Inlet Grove Community High School	106 through 110
24. Boca Raton Middle School	111 through 115
25. Clifford O. Taylor/Kirkland Elementary	116 and 117
26. Dwight D. Eisenhower Elementary School	118
27. Wellington Elementary School	119 through 121
28. Spanish River High School	122 through 129
29. Wellington Landings Middle School	130 through 133
30. Whispering Pines Elementary School	134 through 136
31. Royal Palm School	137 through 141
32. Palm Beach Lakes High School	142 through 147
33. Indian Pines Elementary School	148 through 150
34. Egret Lake Community Elementary School	151 through 155
35. Lake Worth Community Middle School	156 through 162
36. Olympic Heights Community High School	163 through 171
37. Wellington High School	172 through 177
38. William T. Dwyer High School	178 through 185
39. Royal Palm Beach High School	186 through 194
40. Belle Glade Elementary	195 through 198
41. Indian Ridge School	199

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, 2004

NOTE B - SAMPLING (Continued)

School Name/Description (Continued)	Finding Number(s)
42. South Grade Elementary School	200 and 201
43. Eagles Landing Middle School	202 through 204
44. Ed Venture Charter School	205 through 207
45. Potentials Charter School	208 and 209
46. Heritage Elementary School	210 through 213
47. Sunrise Park Elementary School	214 through 217
48. Exceptional Student Programs Pre-K	218 through 227

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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 August 12, 2004, that the Palm Beach County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2004. These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. 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 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 FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education.

Our detailed examination procedures disclosed instances of material noncompliance with the District's reported student ridership data, as follows: 310 of the 1,156 students in our detailed student sample had exceptions involving their reported ridership category or eligibility for ridership. The net impact of our sample student exceptions was a negative 268 students. (See SCHEDULE A and SCHEDULE B.)

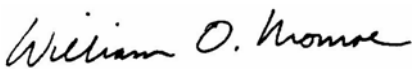
In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Palm Beach County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2004.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls over the classification and reporting of transported students. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the FEFP requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information 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 the Palm Beach County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
May 19, 2005

SCHEDULE A

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	1,669	100.00%	142,369	100.00%
Sample[2]	232	13.90%	1,156	0.81%
General Tests				
Students w/ Exceptions[3]	-	-	-	-
Net Audit Adjustments	-	-	(1,242)	.87%
Detailed Tests				
Students w/ Exceptions	-	-	310	(26.82%)
Net Audit Adjustments	-	-	(268)	NA

NA - *Not Applicable*

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2004. The District reported 142,369 students in the following ridership categories: 4,814 in IDEA (K-12), Weighted; 1,522 in IDEA (K-12), Unweighted; 1,991 in IDEA (PK), Weighted; 113 in PK Other; 58 in Teenage Parents and Infants; 245 in Hazardous Walking; 133,584 in Two Miles or More; 2 in Center to Center (Exceptional), Weighted; 38 in Center to Center Exceptional Unweighted; and 2 in Center to Center (Vocational). The District also reported operating a total of 1,669 vehicles (1,646 buses and 23 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Overview

The management of the Palm Beach County District School Board is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving the classification and reporting of transported students, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 137.

Findings	**Students Transported Net Audit Adjustment**

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2004, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding nos. 1 and 2. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding nos. 3 through 10.

General Tests

1. [Ref. 51] Our reconciliation of the District's reported ridership data for the July, October, February, and June surveys to the supporting records for those surveys disclosed certain posting and clerical errors in the District's ridership summaries and various discrepancies between the District's reported ridership data and the supporting bus drivers' reports for 30 of our 232 sampled buses. We also noted that 27 students in the February survey were reported as being transported by Type "B" vehicles (Buses); however, the students were actually being transported by Type "P" vehicles (Passenger Cars). We made the following audit adjustments:

February 2004 Survey (90 Days-in-Term)	
IDEA (K-12), Weighted (Buses)	(27)
IDEA (K-12), Weighted (Passenger Cars)	27

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Students Transported Net Audit Adjustment
General Tests (Continued)		
July 2003 Survey (22 Days-in-Term)		
IDEA (K-12), Weighted	2	
IDEA (PK), Weighted	(1)	
Two Miles or More	(33)	
October 2003 Survey (90 Days-in-Term)		
IDEA (K-12), Weighted	(56)	
IDEA (K-12), Unweighted	(10)	
IDEA (PK), Weighted	15	
Teenage Parents and Infants	(8)	
Two Miles or More	64	
Center to Center (Exceptional), Weighted	(1)	
Center to Center (Exceptional), Unweighted	1	
February 2004 Survey (90 Days-in-Term)		
IDEA (K-12), Weighted	18	
IDEA (K-12), Unweighted	2	
Teenage Parents and Infants	(1)	
Hazardous Walking	(24)	
Two Miles or More	84	
June 2004 Survey (11 Days-in-Term)		
Two Miles or More	14	
Center to Center (Exceptional), Weighted	1	67

2. [Ref. 52] Our reconciliation of the District's reported ridership totals for students who were transported on the public transportation systems known as Tri-Rail and Palm Tran in the October, February, and June surveys to the supporting records disclosed the following exceptions: an overstatement of 639 students in the October survey; an overstatement of 658 students in the February survey; and an understatement of 3 students in the June survey. We also sampled 353 students who rode on the Tri-Rail and Palm Tran for evidence of school attendance in the October, February, and June surveys. We noted that the attendance records for 15 of the 353 students were missing (5 in the October survey, 9 in the February survey, and 1 in the June survey). We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Students Transported Net Audit Adjustment
General Tests (Continued)		
October 2003 Survey (90 Days-in-Term)		
Two Miles or More	(644)	
February 2004 Survey (90 Days-in-Term)		
Two Miles or More	(667)	
June 2004 Survey (11 Days-in-Term)		
Two Miles or More	2	(1,309)
Net Audit Adjustments from General Tests		(1,242)

Detailed Tests

3. [Ref. 53] Our detailed tests disclosed the following exceptions involving 195 students (64 students in the July survey, 37 in the October survey, 58 in the February survey, and 36 in the June survey):

a. Ninety-six students in Two Miles or More either were not in attendance or were not enrolled in school during the survey in which they were reported. We also noted that the home addresses for 56 of these students were not listed in the District's records and we could not otherwise determine their eligibility for classification in the Two Miles or More ridership category.

b. The home address for one student in Two Miles or More was not listed in the District's records and we could not otherwise determine this student's eligibility for classification in the Two Miles or More ridership category.

c. Twenty-three students in ridership categories other than Two Miles or More either were not in attendance or were not enrolled in school during the survey in which they were reported.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings	Students Transported Net Audit Adjustment

Detailed Tests (Continued)

d. The *Individual Educational Plans* (IEPs) for 32 students, who were reported in IDEA ridership categories, were missing and could not be located; consequently, the students' IDEA-reporting was not adequately supported. We noted that 4 of the 32 students were eligible for Two Miles or More; and, of the remaining 28 students, 22 either were not in attendance or were not in membership during the survey in which they were reported.

e. Forty-three students were not eligible for classification in the ridership categories in which they were reported. We noted that 4 of the 43 students, who were reported in IDEA ridership categories, were eligible for Two Miles or More; and, of the remaining 39 students, 18 either were not in attendance or were not in membership during the survey in which they were reported.

We made the following audit adjustments:

July 2003 Survey (22 Days-in-Term)	
IDEA (K-12), Weighted	(14)
IDEA (K-12), Unweighted	(6)
IDEA (PK), Weighted	(1)
Two Miles or More	(42)
October 2003 Survey (90 Days-in-Term)	
IDEA (K-12), Weighted	(9)
IDEA (K-12), Unweighted	(4)
IDEA (PK), Weighted	(2)
PK Other	(5)
Two Miles or More	(14)
February 2004 Survey (90 Days-in-Term)	
IDEA (K-12), Weighted	(13)
IDEA (K-12), Unweighted	(4)
IDEA (PK), Weighted	(7)
PK Other	(5)
Teenage Parents and Infants	(2)
Hazardous Walking	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
February 2004 Survey (90 Days-in-Term) (Continued)		
Two Miles or More	(21)	
Center to Center (Vocational)	(2)	
June 2004 Survey (11 Days-in-Term)		
IDEA (K-12), Weighted	(11)	
Two Miles or More	(23)	
Center to Center (Exceptional), Weighted	(1)	(187)

4. [Ref. 54] We noted the following exceptions involving 20 students in various surveys:

a. The home addresses for six students (five in Two Miles or More and one in Hazardous Walking) were not listed in the District's records.

b. The *Individual Educational Plans* (IEPs) for 13 students in IDEA ridership categories were missing and could not be located. We noted that four of the 13 students were eligible to be reported in Two Miles or More.

c. One student in the October survey was reported incorrectly in Two Miles or More. The student lived less than two miles from school.

We made the following audit adjustments:

July 2003 Survey (22 Days-in-Term)	
IDEA (K-12), Weighted	(4)
IDEA (K-12), Unweighted	(1)
Two Miles or More	2
October 2003 Survey (90 Days-in-Term)	
IDEA (K-12), Weighted	(1)
Hazardous Walking	(1)
Two Miles or More	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
February 2004 Survey (90 Days-in-Term)		
Two Miles or More	(3)	
Center to Center (Exceptional), Unweighted	(5)	
June 2004 Survey (11 Days-in-Term)		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(1)	(16)

5. [Ref. 55] We noted the following exceptions involving eight students in IDEA ridership categories:

a. The *Individual Educational Plans* (IEPs) for seven students in the July survey were missing and could not be located; consequently, the students' IDEA-reporting was not adequately supported. We noted that six of the seven students in the July survey were eligible to be reported in Two Miles or More.

b. The *Individual Educational Plan* (IEP) for one student in an IDEA weighted category in the June survey did not indicate that the student met one or more of the five criteria necessary for classification in an IDEA weighted category. We noted that the student was eligible to be reported in Two Miles or More.

We made the following audit adjustments:

July 2003 Survey (22 Days-in-Term)		
IDEA (K-12), Weighted	(3)	
IDEA (K-12), Unweighted	(3)	
Two Miles or More	6	
Center to Center (Exceptional), Unweighted	(1)	
June 2004 Survey (11 Days-in-Term)		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
6. [Ref. 56] The *Individual Education Plans* (IEPs) for two students in IDEA ridership categories in the July survey were not prepared until after that survey; consequently, the students' IDEA-reporting was not adequately supported. We noted that one of the two students was eligible to be reported in Two Miles or More. We made the following audit adjustments:		
July 2003 Survey (22 Days-in-Term)		
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(1)	
Two Miles or More	1	(1)
7. [Ref. 58] Sixty students in Two Miles or More (three in the July survey, 26 in the October survey, 29 in the February survey, and 2 in the June survey) lived less than two miles from school and should not have been reported for FEFP transportation funding. We made the following audit adjustments:		
July 2003 Survey (22 Days-in-Term)		
Two Miles or More	(3)	
October 2003 Survey (90 Days-in-Term)		
Two Miles or More	(26)	
February 2004 Survey (90 Days-in-Term)		
Two Miles or More	(29)	
June 2004 Survey (11 Days-in-Term)		
Two Miles or More	(2)	(60)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
8. [Ref. 59] The *Individual Educational Plans* (IEPs) for nine students in IDEA weighted ridership categories (five in the July survey, three in the October survey, and one in the February survey) did not indicate that the students met one or more of the five criteria necessary for classification in an IDEA weighted ridership category. We noted that eight of the nine students were eligible to be reported in Two Miles or More and the remaining student was eligible to be reported in PK Other. We made the following audit adjustments:		
July 2003 Survey (22 Days-in-Term)		
IDEA (K-12), Weighted	(5)	
Two Miles or More	5	
October 2003 Survey (90 Days-in-Term)		
IDEA (K-12), Weighted	(2)	
IDEA (PK), Weighted	(1)	
PK Other	1	
Two Miles or More	2	
February 2004 Survey (90 Days-in-Term)		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	0
9. [Ref. 60] Two students were reported twice in the June survey. We made the following audit adjustment:		
June 2004 Survey (11 Days-in-Term)		
IDEA (K-12), Weighted	(2)	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2004

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
10. [Ref. 61] We noted the following exceptions involving 14 Exceptional students:		
a. The *Individual Educational Plans* (IEPs) for 13 Exceptional students in the July survey (12 in IDEA (KG-12), Unweighted and 1 in IDEA (PK) Weighted) were missing and could not be located; consequently, the students' IDEA-reporting was not adequately supported. We noted that all 13 students were eligible to be reported in Two Miles or More.		
b. One Exceptional student in the October survey was incorrectly reported in PK Other. The student was in fourth grade and lived less than two miles from school; consequently, the student should not have been reported for FEFP transportation funding.		
We made the following audit adjustments:		
July 2003 Survey (22 Days-in-Term)		
IDEA (K-12), Unweighted	(12)	
IDEA (PK), Weighted	(1)	
Two Miles or More	13	
October 2003 Survey (90 Days-in-Term)		
IDEA (PK), Weighted	(1)	(1)
Net Audit Adjustments from Detailed Tests		(268)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2004

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) adequate records are maintained to support the ridership of students on the Tri-Rail and Palm Tran public transportation systems; (2) only those students who are in attendance and membership and are transported during a survey period are reported with that survey's results; (3) the number of students to be reported in each ridership category is in agreement with the supporting records for that survey; (4) only Exceptional students who are properly classified and documented as disabled are reported in IDEA ridership categories; (5) Exceptional students who received special transportation services have their needs for such services clearly specified on their *Individual Education Plans* (IEPs); (6) the distance from home to school, for students classified in the Two-Miles or More ridership category, is verified prior to those students being reported.

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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Section 1006.21, F.S. .....Duties of District School Superintendent and District School Board regarding Transportation

Section 1006.23, F.S. .....Hazardous Walking Conditions

Section 1011.68, F.S. .....Funds for Student Transportation

Rule 6A-3.001(3), F.A.C. .....Basic Principles for Transportation

Student Transportation General Instructions

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
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2004

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 141 of this report.

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, 2004

NOTE A - SUMMARY

A summary of the significant features of student transportation under the Florida Education Finance Program (FEFP) and applicable statutes and rules 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 funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Palm Beach County District School Board

For the fiscal year ended June 30, 2004, the District received approximately $30 million in State FEFP transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2003	272	6,900
October 2003	650	66,536
February 2004	628	67,436
June 2004	119	1,497
Total	1,669	142,369

3. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

Chapter 1000, F.S. .....K-20 General Provisions
Chapter 1001, F.S. .....K-20 Governance
Chapter 1002, F.S. .....Student and Parental Rights and Educational Choices
Chapter 1003, F.S. .....Public K-12 Education
Chapter 1006, F.S. .....Support for Learning

Palm Beach County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2004

NOTE A - SUMMARY (Continued)

Chapter 1010, F.S. ..... Financial Matters
Chapter 1011, F.S. ..... Planning and Budgeting
Chapter 6A-1, F.A.C. ..... Finance and Administration
Chapter 6A-3, F.A.C. ..... Transportation

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2004. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

MANAGEMENT'S RESPONSE

THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

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

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

ARTHUR C. JOHNSON, Ph.D.
SUPERINTENDENT

THOMAS E. LYNCH
CHAIRMAN

WILLIAM G. GRAHAM
VICE CHAIRMAN

MONROE BENAIM, M.D.
PAULETTE BURDICK
MARK HANSEN
DR. SANDRA S. RICHMOND
DEBRA L. ROBINSON, M.D.

June 13, 2005

Mr. William O. Monroe
Auditor General
Room 412C, Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Attention: Joe Williams, Section 321

Subject: Response to the draft report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the School District of Palm Beach County, Florida, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2004.

Dear Mr. Monroe:

We have reviewed the above referenced Audit Report and are pleased that the District was in substantial compliance in all-material respects with the requirements of the Florida Education Finance Program (FEFP).

We are aware that there are individual instances of non-compliance in 1) teacher qualifications, earning of college credits and in-service training points, and parent notifications of out-of-field, 2) Exceptional Student Education documentation and reporting, 3) OJT and Vocational course reporting, and 4) student transportation.

After thoroughly reviewing the draft Audit report the District will not contest findings in student transportation, student School-by-School or in the District-wide ESOL course finding. However, we will continue to contest findings in the area of Teacher Certification. The District will contest Teacher Certification findings (Ref.: 9, 19, 50, 54, 65, 92, 127 and 129). The documentation to support our position is attached with this letter, and finding numbers given at the end of the letter.

Two charter schools located in the District were also audited. Potentials Charter School will not contest their finding. However, EdVenture Charter School is contesting the teacher audit finding 252170 Ref. 207). This teacher was approved and appointed by the EdVenture Charter School Board as authorized by the school's contract. The supporting documentation and finding number is attached with this letter.

My Staff has established cross-programmatic teams and has already developed action plans to address the areas of student FTE reporting and documentation, LEP (Limited English Proficient) and ESE (Exceptional Student Education) reporting documentation, attendance, teacher certification and transportation. We are addressing the non-compliance cited in the audit report. Training will continue for FTE, teacher certification, and transportation.

PALM BEACH COUNTY SCHOOLS #3 IN THE NATION!
Visit www.palmbeachschools.org for details

AN EQUAL OPPORTUNITY EMPLOYER

The Transportation Department has taken immediate steps to implement changes in procedures that deal with the collection, reporting and documentation of FEFP data. Many areas have already been changed in complying with a new electronic reporting system initiated by the Department of Education for the FY 05 school year.

A process is now in place to correct FTE discrepancies in Vocational/OJT and intensive training will be held with the following District personnel: Career Education teachers, Data Processors, Guidance Counselors, Tech Prep school contacts, and Curriculum Assistant Principals.

As always, we appreciate your review of our management procedures in FTE reporting and compliance. Your report is generally accepted as written. We do, however, request further review of selected items as listed in this letter and attachments. We also reserve the right to appeal the final audit report, as we deem appropriate.

I would like to thank Mr. Richard Miller and his staff from your office for the professional and courteous manner in which they conducted the FTE audit. If you have any questions please contact Linda Rossow email: rossow@palmbeach.k12.fl.us.

Sincerely,

Joseph Moore

for Arthur C. Johnson, Ph.D.
Superintendent

/lr

Attachments

Findings to be reviewed
Documentation enclosed

Finding No.	Ref. No.	Finding	Correction Documentation Attached
9	8173	Teacher listed as having 35 of 60 points	Teacher has 71 in-service points since 1995
19	35172	Teacher listed as having 120 of 180 points required	Teacher has all 5 ESOL endorsement classes and has added ESOL End as of Aug, 2003
50	69181	Teacher had none of the in-service points needed	Teacher completed required 60 in-service in 1999 as reflected on in-service screen
54	69178	Teacher had not earned any of the 120 points required	Teacher has earned 15 semester hours credit between May 2002 and Aug 2003 and has added the ESOL endorsement. Credit is listed on in-service screen as semester hours.
65	86275	Teacher had not earned any of the 120 points required	Teacher has earned 307 points in ESOL since 1997 – far more than required by a science teacher. Has enough course work to add ESOL endorsement
92	136172	Teacher had not earned any points	Teacher has ESOL Certification on teaching certificate and can document course work. Only needed one course taken Fall 2002 to meet requirements. Transcript attached.
101	137175	Teacher had not earned any points	Teacher has 95 in-service points recorded in system since 1994 and is in compliance
127	168170	Teacher has no in-service for ESOL	Teacher has ESOL Certification on teaching certificate
129	168173	Teacher had earned only 30 in-service required	Teacher has college course for 3 semester hours [60 in-service points] from 1991 recorded in the system.
207	252170	EdVenture Charter School Teacher out-of-field	Teacher approved and appointed by the EdVenture Charter School Board as authorized by the Charter school's contract