

BOARD MEMBERS AND SUPERINTENDENT

Orange County District School Board members and the Superintendent of Schools who served during the 2010-11 fiscal year are listed below:

| Member | District No. |
|--|-----------------|
| Joie W. Cadle, Chair to 11-15-10 | 1 |
| M. Daryl Flynn, Vice Chair | 2 |
| Judge Richardson Roach | 3 |
| Victoria Lynn Bell | 4 |
| Kathleen B. Gordon | 5 |
| Nancy W. Robbinson | 6 |
| Christine Moore Curtis | 7 |
| William E. Sublette, Chair from 11-16-10 | * |

Ronald Blocker, Superintendent

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

The examination team leader was Bernice Rivas and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at nancyreeder@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at <u>www.myflorida.com/audgen</u>; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation **LIST OF ABBREVIATIONS** For the Fiscal Year Ended June 30, 2011

| CELLA | Comprehensive English Language Learning Assessment |
|-------------|--|
| ELL | English Language Learner |
| EP | Educational Plan |
| ESE | Exceptional Student Education |
| ESOL | English for Speakers of Other Languages |
| F.A.C. | Florida Administrative Code |
| FCAT | Florida Comprehensive Assessment Test |
| FES | Fluent English Speaker |
| F.S. | Florida Statutes |
| IDEA | Individuals with Disabilities Education Act |
| IEP | Individual Educational Plan |
| IPT | Idea Oral Language Proficiency Test |
| LAB | Language Assessment Battery |
| MAT | Metropolitan Achievement Test |
| OJT | On-the-Job Training |
| РК | Prekindergarten |
| Pre-LAS | Pre-Language Assessment Scales |
| VPK | Voluntary Prekindergarten |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation **TABLE OF CONTENTS** For the Fiscal Year Ended June 30, 2011

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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Orange County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2011.

- Four-hundred-thirty of the 1,109 students in our ESOL sample, 170 of the 704 students in our ESE Support Levels 4 and 5 sample, and 255 of the 326 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Of the 762 students in our student transportation sample, 170 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 220 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 76.4664 but has a potential impact on the District's weighted FTE of a negative 326.1217. Noncompliance related to student transportation resulted in 18 findings and a proposed net adjustment of a negative 2,604 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Orange County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$1,181,787 (negative 326.1217 times \$3,623.76).

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

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

School District of Orange County

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

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2011, the District operated 238 schools serving prekindergarten through twelfth grade students, reported 174,720.05 unweighted FTE for those students, and received approximately \$396 million in State funding through FEFP.

Florida Education Finance Program (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. То provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$27 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA AUDITOR GENERAL **AUDITOR GENERAL**

STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT ORANGE 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 23, 2011, that the Orange County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving 430 of the 1,109 students in our ESOL sample,¹ 170 of the 704 students in our ESE Support Levels 4 and 5 sample,² and 255 of the 326 students in our Career Education 9-12 (OJT) sample³ who had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

¹ For ESOL, see SCHEDULE D, Finding Nos. 4, 6, 15, 16, 17, 18, 21, 29, 33, 34, 39, 40, 41, 42, 43, 44, 47, 48, 49, 50, 51, 52, 53, 54, 56, 57, 61, 65, 69, 71, 72, 73, 74, 76, 77, 78, 79, 84, 85, 86, 87, 88, 89, 90, 91, 103, 104, 109, 110, 111, 112, 113, 115, 116, 117, 118, 119, 120, 121, 122, 128, 129, 130, 131, 135, 141, 142, 143, 144, 145, 146, 147, 149, 150, 153, 154, 155, 156, 157, 158, 159, 165, 166, 167, 168, 171, 172, 173, 174, 175, 176, 177, 178, 185, 186, 187, 193, 194, 195, 204, 208, 209, 212, 213, 214, 215, 216, 217, and 218.

² For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 9, 10, 11, 19, 20, 21, 35, 36, 37, 38, 45, 46, 60, 62, 63, 66, 67, 70, 80, 93, 94, 95, 96, 105, 108, 114, 123, 124, 125, 127, 140, 151, 152, 160, 161, 163, 164, 169, 179, 180, 182, 183, 184, 189, 190, 191, 201, 202, 205, 206, 207, and 220.

³ For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 5, 7, 13, 21, 23, 24, 25, 28, 31, 102, 106, 134, 136, 196, 197, 198, 210, and 211.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

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

Respectfully submitted,

David W. Martin, CPA June 18, 2012

⁴ A <u>control deficiency</u> in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A <u>significant deficiency</u> is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A <u>material weakness</u> is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **POPULATIONS, SAMPLES, AND TEST RESULTS** For the Fiscal Year Ended June 30, 2011

Reported FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 174,720.05 unweighted FTE at 238 schools to the Department of Education for the fiscal year ended June 30, 2011.

Schools and Students

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (238) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (45,150) consisted of the total number of students in each Program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

| | | | | | Students | | | |
|----------------------------|------------|---------------|---------------|---------------|------------|---------------------|-------------------|--------------------|
| | Number of | Schools | Number of | Students | with | Unweight | ed FTE | Proposed |
| Programs | Population | <u>Sample</u> | Population | <u>Sample</u> | Exceptions | Population | <u>Sample</u> | <u>Adjustments</u> |
| | | | | | | | | |
| Basic | 232 | 37 | 28,718 | 402 | 8 | 118,912.2100 | 302.0479 | 961.9273 |
| Basic with ESE Services | 233 | 38 | 7,044 | 266 | 13 | 30,272.2700 | 229.7067 | 21.4770 |
| ESOL | 205 | 35 | 7,539 | 1,109 | 430 | 19,098.8000 | 926.2338 | (475.0208) |
| ESE Support Levels 4 and 5 | 159 | 33 | 1,270 | 704 | 170 | 2,529.6500 | 575.0612 | (71.1842) |
| Career Education 9-12 | 40 | 10 | 579 | 326 | <u>255</u> | 3,907.1200 | 95.6545 | <u>(513.6657)</u> |
| All Programs | 238 | 40 | <u>45,150</u> | <u>2,807</u> | <u>876</u> | <u>174,720.0500</u> | <u>2,128.7041</u> | <u>(76.4664)</u> |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **POPULATIONS, SAMPLES, AND TEST RESULTS** For the Fiscal Year Ended June 30, 2011

Teachers

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (2,107) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 527 and found exceptions for 40 of those teachers.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See SCHEDULES B, C, and D.)

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

SCHEDULE B

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE (For Illustrative Purposes Only)

For the Fiscal Year Ended June 30, 2011

| No. Program ¹ | Proposed Net Adjustment ² | Cost <u>Factor</u> | Weighted <u>FTE³</u> |
|-----------------------------------|---|-----------------------|------------------------------------|
| 101 Basic K-3 | 180.4891 | 1.089 | 196.5526 |
| 102 Basic 4-8 | 109.1875 | 1.000 | 109.1875 |
| 103 Basic 9-12 | 672.2507 | 1.031 | 693.0905 |
| 111 Grades K-3 with ESE Services | 16.3499 | 1.089 | 17.8050 |
| 112 Grades 4-8 with ESE Services | (.2190) | 1.000 | (.2190) |
| 113 Grades 9-12 with ESE Services | 5.3461 | 1.031 | 5.5118 |
| 130 ESOL | (475.0208) | 1.147 | (544.8489) |
| 254 ESE Support Level 4 | (56.4708) | 3.523 | (198.9466) |
| 255 ESE Support Level 5 | (14.7134) | 4.935 | (72.6106) |
| 300 Career Education 9-12 | <u>(513.6657</u>) | 1.035 | <u>(531.6440</u>) |
| Total | <u>(76.4664</u>) | | <u>(326.1217</u>) |

¹ See NOTE A6.

² These proposed net adjustments are for <u>un</u>weighted FTE. (See SCHEDULE C.)

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

SCHEDULE C

| | Proposed Adjustments ¹ | | | | |
|-----------------------------------|-----------------------------------|------------------|-------------------|---------------------------|--|
| No. Program | <u>#0031</u> | <u>#0040</u> | <u>#0041</u> | Balance <u>Forward</u> | |
| 101 Basic K-3 | | | | .0000 | |
| 102 Basic 4-8 | 6.9492 | | | 6.9492 | |
| 103 Basic 9-12 | 11.9263 | 3.7370 | (.0080) | 15.6553 | |
| 111 Grades K-3 with ESE Services | | | | .0000 | |
| 112 Grades 4-8 with ESE Services | | | | .0000 | |
| 113 Grades 9-12 with ESE Services | | | | .0000 | |
| 130 ESOL | | (3.7370) | (.1585) | (3.8955) | |
| 254 ESE Support Level 4 | (18.8755) | | | (18.8755) | |
| 255 ESE Support Level 5 | | | | .0000 | |
| 300 Career Education 9-12 | <u></u> | <u>(1.2625</u>) | <u>(10.8696</u>) | <u>(12.1321</u>) | |
| Total | <u>.0000</u> | <u>(1.2625</u>) | <u>(11.0361</u>) | <u>(12.2986</u>) | |

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

| <u>No.</u> | Brought <u>Forward</u> | <u>#0055</u> | <u>#0074</u> | <u>#0111</u> | <u>#0125</u> | Balance <u>Forward</u> |
|------------|---------------------------|--------------|------------------|------------------|-------------------|---------------------------|
| 101 | .0000 | .0126 | | | | .0126 |
| 102 | 6.9492 | | | | | 6.9492 |
| 103 | 15.6553 | .1902 | 3.1005 | 22.2846 | 4.8278 | 46.0584 |
| 111 | .0000 | .5000 | | | | .5000 |
| 112 | .0000 | .5000 | | | | .5000 |
| 113 | .0000 | | (1.0000) | (.2894) | | (1.2894) |
| 130 | (3.8955) | | (2.1005) | (18.9249) | (.4017) | (25.3226) |
| 254 | (18.8755) | 1.4049 | | (1.6200) | | (19.0906) |
| 255 | .0000 | (2.6077) | | (1.2103) | | (3.8180) |
| 300 | <u>(12.1321</u>) | <u></u> | <u>(9.4047</u>) | <u>(4.1084</u>) | <u>(10.6336</u>) | <u>(36.2788</u>) |
| Total | <u>(12.2986</u>) | .0000 | <u>(9.4047</u>) | <u>(3.8684</u>) | <u>(6.2075</u>) | <u>(31.7792</u>) |

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

| <u>No.</u> | Brought <u>Forward</u> | <u>#0128</u> | <u>#0141</u> | <u>#0142</u> | <u>#0156</u> | Balance <u>Forward</u> |
|------------|---------------------------|-------------------|--------------|------------------|------------------|---------------------------|
| 101 | .0126 | | 3.0000 | | | 3.0126 |
| 102 | 6.9492 | | .3870 | | | 7.3362 |
| 103 | 46.0584 | 6.8348 | | | | 52.8932 |
| 111 | .5000 | | | | 3.3948 | 3.8948 |
| 112 | .5000 | | | | | .5000 |
| 113 | (1.2894) | | | | | (1.2894) |
| 130 | (25.3226) | | (3.3870) | | | (28.7096) |
| 254 | (19.0906) | | | (1.5000) | (3.9691) | (24.5597) |
| 255 | (3.8180) | | | .5000 | (1.0000) | (4.3180) |
| 300 | <u>(36.2788</u>) | <u>(17.5891</u>) | <u></u> | <u></u> | <u></u> | <u>(53.8679</u>) |
| Total | <u>(31.7792</u>) | <u>(10.7543</u>) | <u>.0000</u> | <u>(1.0000</u>) | <u>(1.5743</u>) | <u>(45.1078</u>) |

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **PROPOSED ADJUSTMENTS BY SCHOOL** For the Fiscal Year Ended June 30, 2011

Proposed Adjustments1 Brought Balance <u>No.</u> Forward #0212 #0213 <u>#0231</u> <u>#0241</u> Forward 101 3.0126 5.5000 39.3580 21.0392 8.8382 .9680 102 7.3362 4.4454 6.8540 1.00001.1380 20.7736 103 52.8932 52.8932 111 3.8948 .7400 4.6348 112 .5000 .5000 ••••• 113 (1.2894)(1.2894)..... 130 (2.1060)(28.7096)(9.9454)(27.8932)(10.3382)(78.9924)254 (24.5597)(1.9002)(26.4599)..... 255 (4.3180)(4.3180)..... 300 <u>(53.8679</u>) (53.8679) <u>....</u> <u>.....</u> <u>....</u> <u>....</u> Total (45.1078) .0000 (1.1602) (.5000) .0000 (46.7680)

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

| | D | | Proposed Ad | ljustments ¹ | | D 1 |
|------------|---------------------------|------------------|-----------------|-------------------------|-----------------|---------------------------|
| <u>No.</u> | Brought <u>Forward</u> | <u>#0521</u> | <u>#0531</u> | <u>#0541</u> | <u>#0571</u> | Balance <u>Forward</u> |
| 101 | 39.3580 | .7019 | 23.0126 | .5000 | | 63.5725 |
| 102 | 20.7736 | | 1.6347 | 1.0000 | 33.7019 | 57.1102 |
| 103 | 52.8932 | | | | | 52.8932 |
| 111 | 4.6348 | .9123 | .4082 | .5000 | | 6.4553 |
| 112 | .5000 | | | | (1.0000) | (.5000) |
| 113 | (1.2894) | | | | | (1.2894) |
| 130 | (78.9924) | (.7019) | (24.6473) | (1.5000) | (32.9966) | (138.8382) |
| 254 | (26.4599) | (4.2357) | (1.3769) | (1.0000) | | (33.0725) |
| 255 | (4.3180) | (.1700) | | .5000 | | (3.9880) |
| 300 | <u>(53.8679</u>) | <u></u> | <u></u> | <u></u> | <u></u> | <u>(53.8679</u>) |
| Total | <u>(46.7680</u>) | <u>(3.4934</u>) | <u>(.9687</u>) | <u>.0000</u> | <u>(.2947</u>) | <u>(51.5248</u>) |

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

| | | | D 1 | | | |
|------------|---------------------------|-----------------|--------------------|------------------|------------------|---------------------------|
| <u>No.</u> | Brought <u>Forward</u> | <u>#0611</u> | <u>#0661</u> | <u>#0671</u> | <u>#0681</u> | Balance <u>Forward</u> |
| 101 | 63.5725 | 1.5000 | | | 14.5000 | 79.5725 |
| 102 | 57.1102 | 6.3814 | | | 6.8197 | 70.3113 |
| 103 | 52.8932 | | 590.2607 | 3.5907 | | 646.7446 |
| 111 | 6.4553 | | | | (.1403) | 6.3150 |
| 112 | (.5000) | | | | | (.5000) |
| 113 | (1.2894) | | 3.5000 | .5000 | | 2.7106 |
| 130 | (138.8382) | (7.8814) | (142.4625) | (4.0907) | (21.3197) | (314.5925) |
| 254 | (33.0725) | (.8663) | (2.5000) | (.5000) | (1.2856) | (38.2244) |
| 255 | (3.9880) | | (2.4800) | | | (6.4680) |
| 300 | <u>(53.8679</u>) | <u></u> | <u>(446.8182</u>) | <u>(3.9223</u>) | <u></u> | <u>(504.6084</u>) |
| Total | <u>(51.5248</u>) | <u>(.8663</u>) | <u>(.5000</u>) | <u>(4.4223</u>) | <u>(1.4259</u>) | <u>(58.7393</u>) |

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

| | | | D 1 | | | |
|------------|---------------------------|--------------|------------------|--------------|--------------|---------------------------|
| <u>No.</u> | Brought <u>Forward</u> | <u>#0771</u> | <u>#0801</u> | <u>#0851</u> | <u>#0891</u> | Balance <u>Forward</u> |
| 101 | 79.5725 | 4.4600 | 2.0000 | (.1002) | 1.0000 | 86.9323 |
| 102 | 70.3113 | 2.4122 | | | 5.0000 | 77.7235 |
| 103 | 646.7446 | | | | | 646.7446 |
| 111 | 6.3150 | | .3998 | .5000 | | 7.2148 |
| 112 | (.5000) | | | | | (.5000) |
| 113 | 2.7106 | | | | | 2.7106 |
| 130 | (314.5925) | (5.9122) | (2.0000) | | (6.0000) | (328.5047) |
| 254 | (38.2244) | | (1.6577) | | | (39.8821) |
| 255 | (6.4680) | (.9600) | (1.2548) | (.3998) | | (9.0826) |
| 300 | <u>(504.6084</u>) | <u></u> | <u></u> | <u></u> | <u></u> | <u>(504.6084</u>) |
| Total | <u>(58.7393</u>) | <u>.0000</u> | <u>(2.5127</u>) | <u>.0000</u> | .0000 | <u>(61.2520</u>) |

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **PROPOSED ADJUSTMENTS BY SCHOOL** For the Fiscal Year Ended June 30, 2011

Proposed Adjustments1 Brought Balance <u>No.</u> Forward <u>#0931</u> <u>#0971</u> #1051 #1061 Forward 101 86.9323 7.8134 138.1934 36.9477 6.5000 102 77.7235 5.4655 3.6198 8.5295 95.3383 103 646.7446 4.8140 651.5586 111 7.2148 .9748 9.6874 .2850 1.2128 112 (.5000).6004 .1004 113 2.7106 2.2106 (.5000)..... 130 (328.5047)(4.3140)(42.4132)(10.1198)(16.3429)(401.6946)254 (39.8821)(1.1703)(.5882)(1.1379)(42.7785)..... 255 (9.0826)(.5000)(1.1753)(10.7579)..... 300 (504.6084) (1.4385)(506.0469) <u>.....</u> <u>....</u> <u>.....</u> Total (61.2520) (1.4385) (.8853) (.1134) (.5000) <u>(64.1892</u>)

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **PROPOSED ADJUSTMENTS BY SCHOOL** For the Fiscal Year Ended June 30, 2011

| | D | | Proposed Ad | ljustments ¹ | | D 1 |
|------------|---------------------------|------------------|--------------|-------------------------|------------------|---------------------------|
| <u>No.</u> | Brought <u>Forward</u> | <u>#1081</u> | <u>#1261</u> | <u>#1441</u> | <u>#1491</u> | Balance <u>Forward</u> |
| 101 | 138.1934 | 2.5251 | 29.9260 | 4.0000 | 4.3446 | 178.9891 |
| 102 | 95.3383 | 2.3194 | 7.1556 | .5000 | 2.4030 | 107.7163 |
| 103 | 651.5586 | | | | | 651.5586 |
| 111 | 9.6874 | 3.1500 | | .5125 | 2.5000 | 15.8499 |
| 112 | .1004 | (.8194) | | | | (.7190) |
| 113 | 2.2106 | | | | | 2.2106 |
| 130 | (401.6946) | (3.5000) | (37.0816) | (4.5000) | (6.7476) | (453.5238) |
| 254 | (42.7785) | (3.4784) | | (.5125) | (4.0308) | (50.8002) |
| 255 | (10.7579) | (1.4063) | | | | (12.1642) |
| 300 | <u>(506.0469</u>) | <u></u> | <u></u> | <u></u> | <u></u> | <u>(506.0469</u>) |
| Total | <u>(64.1892</u>) | <u>(1.2096</u>) | .0000 | .0000 | <u>(1.5308</u>) | <u>(66.9296</u>) |

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

| | | | Proposed Ad | justments ¹ | | D 1 |
|------------|---------------------------|------------------|-----------------|------------------------|--------------|---------------------------|
| <u>No.</u> | Brought <u>Forward</u> | <u>#1511</u> | <u>#1561</u> | <u>#1601</u> | <u>#1621</u> | Balance <u>Forward</u> |
| 101 | 178.9891 | | | | 1.5000 | 180.4891 |
| 102 | 107.7163 | | | .5000 | .9712 | 109.1875 |
| 103 | 651.5586 | 10.3649 | .7064 | | | 662.6299 |
| 111 | 15.8499 | | | | .5000 | 16.3499 |
| 112 | (.7190) | | .5000 | | | (.2190) |
| 113 | 2.2106 | 1.1355 | 1.0000 | | | 4.3461 |
| 130 | (453.5238) | (9.4050) | | (.5000) | (1.9712) | (465.4000) |
| 254 | (50.8002) | (1.9687) | (2.7019) | | (.5000) | (55.9708) |
| 255 | (12.1642) | (.5433) | (.0045) | (.5014) | (.5000) | (13.7134) |
| 300 | <u>(506.0469</u>) | <u>(5.2480</u>) | <u></u> | <u></u> | <u></u> | <u>(511.2949</u>) |
| Total | <u>(66.9296</u>) | <u>(5.6646</u>) | <u>(.5000</u>) | <u>(.5014</u>) | .0000 | <u>(73.5956</u>) |

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

| | - | Proposed Adjustments ¹ | | |
|-----------------------------------|---------------------------|-----------------------------------|--------------------|--|
| No. Program | Brought <u>Forward</u> | <u>#1662</u> | <u>Total</u> | |
| 101 Basic K-3 | 180.4891 | | 180.4891 | |
| 102 Basic 4-8 | 109.1875 | | 109.1875 | |
| 103 Basic 9-12 | 662.6299 | 9.6208 | 672.2507 | |
| 111 Grades K-3 with ESE Services | 16.3499 | | 16.3499 | |
| 112 Grades 4-8 with ESE Services | (.2190) | | (.2190) | |
| 113 Grades 9-12 with ESE Services | 4.3461 | 1.0000 | 5.3461 | |
| 130 ESOL | (465.4000) | (9.6208) | (475.0208) | |
| 254 ESE Support Level 4 | (55.9708) | (.5000) | (56.4708) | |
| 255 ESE Support Level 5 | (13.7134) | (1.0000) | (14.7134) | |
| 300 Career Education 9-12 | <u>(511.2949</u>) | <u>(2.3708</u>) | <u>(513.6657</u>) | |
| Total | <u>(73.5956</u>) | <u>(2.8708</u>) | <u>(76.4664</u>) | |

¹ These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)

SCHEDULE D

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 95.

Findings

Our examination included the July and October 2010 surveys and the February and June 2011 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2010 survey or the February 2011 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Level

Student Management Solutions (SMS) System - Reporting Exceptions

 [Ref. 1/2/3] <u>Our examination of the District's Student Management Solutions</u> (SMS) system disclosed the following exceptions:

- a. <u>Survey forms (ESE 134s) were not readily accessible on the system as directed</u> by the *FTE General Instructions 2010-11* for instances when hard copy Survey forms are not maintained. (Ref. 1)
- b. <u>The student attendance records could not be printed and were not maintained</u> in DOE report formats required by the *Comprehensive Management Information* <u>System: Automated Student Attendance Recordkeeping System Handbook</u>. (Ref. 2)

The accompanying notes are an integral part of this schedule.

Proposed Net Adjustments (Unweighted FTE)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

<u>Findings</u> <u>District-Level</u> (Continued)

<u>Student Management Solutions (SMS) System – Reporting Exceptions</u> (Continued)

c. The District was unable to provide evidence that the SMS system maintained a daily log for the 2010-11 school year as required by the *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* that provides that a daily log be generated and maintained with sufficient information to ascertain when and by whom attendance data was entered, changed, or deleted when electronic software systems are used. (Ref. 3)

However, since alternative attendance records were maintained and we were otherwise able to perform our normal examination procedures, we are presenting this disclosure Finding with no proposed adjustments.

.0000

Reporting of PK-3 ESE Students

2. [Ref. --] <u>We noted the following exceptions involving the reporting of PK-3</u> ESE Students:

a. <u>The FTE earned and the instructional time for PK-3 ESE students were</u> incorrectly reported. The students' number of instructional minutes was reported once for the total of the students' base time and the students' pull-out time for therapy sessions and then also for their therapy sessions again as separate courses resulting in FTE being overstated overall. Proposed Net Adjustments (Unweighted FTE)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

District-Level (Continued)

Reporting of PK-3 ESE Students (Continued)

b. We also noted that the reporting of FTE Earned, Course for students in grades PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of instruction per 180-day school year. While the FTE General Instructions 2010-11 make provisions for the conversion of FTE Earned, Course for certain students, including grades PK-3 students who have Class Minutes, Weekly that are greater than or equal to 720 hours but less than or equal to 900 hours, this conversion is not applicable or necessary when the bell schedule and calendar support a 900-hour school year. Accordingly, the FTE Earned, Course should have been reported in accordance with Appendix A of the FTE General Instructions 2010-11.

We are presenting this disclosure Finding here and proposing adjustments in Finding Nos. 37 (Ref. 15602), 45 (Ref. 21302), 60 (Ref. 52101), 66 (Ref. 53102), 80 (Ref. 61106), 108 (Ref. 68101), 125 (Ref. 80105), 140 (Ref. 97101), 151 (Ref. 105103), 163 (Ref. 108101), 164 (Ref. 108102), 180 (Ref. 149101), and 205 (Ref. 160102).

La Amistad (#0031)

3. [Ref. 3171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 3171) held certification in History and one teacher (Ref. 3172) held certification in English but both teachers taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--------------------------------|-------------------|--|
| La Amistad (#0031) (Continued) | | |
| <u>Ref. 3171</u> | | |
| 102 Basic 4-8 | 1.7764 | |
| 103 Basic 9-12 | 6.6245 | |
| 254 ESE Support Level 4 | <u>(8.4009</u>) | .0000 |
| <u>Ref. 3172</u> | | |
| 102 Basic 4-8 | 5.1728 | |
| 103 Basic 9-12 | 5.3018 | |
| 254 ESE Support Level 4 | <u>(10.4746</u>) | .0000 |
| | | .0000 |

Life Skills Center Charter School (#0040)

4. [Ref. 4002] <u>We noted 13 ELL students had one or more of the following</u> <u>exceptions</u>:

- Students were not assessed prior to their continued (or initial) ESOL placement.
- ELL Student Plans were simply dated "10/11"; thus, we could not determine if the ELL Student Plans were prepared prior to the reporting surveys.
- ELL Student Plans were incomplete for the 2010-11 school year (i.e. students' instructional time and course schedules were not attached to the ELL Student Plans).
- Written parental notification of their children's ESOL placements were missing and could not be located.
- Parental notification of their children's ESOL placements were not dated; thus, we could not determine if the parents had been notified prior to the reporting surveys.

Finding continues on next page.

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | | Proposed Net Adjustments <u>(Unweighted FTE)</u> | | |
|---|---------------------------------------|--|--|--|
| Life Skills Charter School (#0040) (Continued) | | | | |
| Students were assessed FES; however, th reading or writing test. | e students were not administered a | | | |
| We propose the following adjustment: | | | | |
| 103 Basic 9-12 130 ESOL | 3.7370 (<u>3.7370</u>) | .0000 | | |
| 5. [Ref. 4003] The timecards for 19 Career I | Education 9-12 (OJT) students were | | | |
| missing and could not be located. We propose the | following adjustment: | | | |
| 300 Career Education 9-12 | <u>(1.2625</u>) | <u>(1.2625</u>) | | |
| | | <u>(1.2625</u>) | | |
| Florida Mall Education Center (#0041) | | | | |
| 6. [Ref. 4101] One ELL student was abse | ent from school during the 11-day | | | |
| window of the reporting survey and should not ha | ave been reported with that survey's | | | |
| results. We propose the following adjustment: | | | | |
| 103 Basic 9-12130 ESOL300 Career Education 9-12 | (.0831) (.0834) <u>(.3335</u>) | (.5000) | | |
| 7. [Ref. 4102] We noted the following except | otions for 24 Career Education 9-12 | | | |
| (OJT) students: (a) the timecards for 4 students | were not signed by the students and | | | |
| their employers; (b) the timecards for 20 students were missing and could not be | | | | |
| located; and (c) 2 of the 20 students cited in (b) ab | oove had timecards reported in other | | | |
| surveys that were not signed by the students and | their employers. We propose the | | | |
| following adjustment: | | | | |
| 300 Career Education 9-12 | <u>(10.5361</u>) | (10.5361) | | |

<u>SCHEDULE D</u> (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students FINDINGS AND PROPOSED ADJUSTMENTS For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> | | | | |
|---|---|--|--|--|--|
| Florida Mall Education Center (#0041) (Continued) | | | | | |
| 8. [Ref. 4171] One teacher taught Reading to classes that included ELL students | | | | | |
| but was not properly certified to teach ELL students and was not approved by the | | | | | |
| School Board to teach such students out of field. We also noted that the parents of the | | | | | |
| students were not notified of the teacher's out-of-field status in Reading until after the | | | | | |
| October 2010 survey and were not notified of the teacher's out-of-field status in ESOL. | | | | | |
| We propose the following adjustment: | | | | | |
| 103 Basic 9-12 .0751 130 ESOL (.0751) | <u>.0000</u> | | | | |
| | <u>(11.0361</u>) | | | | |
| Princeton House Charter School (#0055) | | | | | |
| 9. [Ref. 5501] <u>The file for one ESE PK student did not contain an IEP covering</u> <u>the February 2011 survey. We propose the following adjustment</u> : | | | | | |
| 111 Grades K-3 with ESE Services.5000255 ESE Support Level 5(.5000) | .0000 | | | | |
| 10. [Ref. 5502] The Matrix of Services forms for two ESE students incorrectly | | | | | |
| included one Special Considerations point for which the students were not eligible. The | | | | | |
| point was designated for students with a Matrix of Services score of 21 points and a | | | | | |
| Level 5 rating in four domains. This student had a Level 5 rating in only three domains. | | | | | |
| We propose the following adjustment: | | | | | |
| 254 ESE Support Level 4 2.0000 255 ESE Support Level 5 (2.0000) | .0000 | | | | |
| 11. [Ref. 5503] There was no evidence that the Matrix of Services form for one ESE | | | | | |
| student in the February 2011 survey was reviewed when the student's new IEP was | student in the February 2011 survey was reviewed when the student's new IEP was | | | | |
| prepared on January 11, 2011. We propose the following adjustment: | | | | | |
| The accompanying notes are an integral part of this schedule. | | | | | |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Princeton House Charter School (#0055) (Continued) | |
| 112 Grades 4-8 with ESE Services.5000254 ESE Support Level 4(.5000) | .0000 |
| 12. [Ref. 5571/72] <u>Two teachers were not properly certified and were not approved</u> | |
| by the School Board to teach out of field. One teacher (Ref. 5571) was licensed as an | |
| Occupational Therapist but taught a course that required licensure or certification in | |
| Speech Language Therapy and one teacher (Ref. 5572) was certified in ESE but required | |
| certification in any Vocational field or coverage. We also noted that the parents of the | |
| ESE students were not notified of the teachers' out-of-field status. We propose the | |
| following adjustments: | |
| Ref. 5571 .0126 101 Basic K-3 .0126 255 ESE Support Level 5 (.0126) Ref. 5572 .1902 103 Basic 9-12 .1902 254 ESE Support Level 4 (.0951) | .0000 |
| 255 ESE Support Level 5 (.0951) | .0000 |
| | <u>.0000</u> |
| Workforce Advantage Academy Charter School (#0074) | |
| 13. [Ref. 7402] The work hours reported for 80 Career Education 9-12 (OJT) | |
| students were not adequately supported. For example, no pay stubs were attached to | |
| the timecards, the timecards were not signed by the students' supervisors from the | |
| named companies, and the approval dates were from seven months to almost one year | |
| after the work dates reflected on the timecards. We propose the following adjustment: | |
| 300 Career Education 9-12 (9.4047) | (9.4047) |

| Findings | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Workforce Advantage Academy Charter School (#0074) (Continued) | |
| 14. [Ref. 7403] The file for one ESE student was missing and could not be locate | <u>.</u> |
| We propose the following adjustment: | |
| 103 Basic 9-12 1.000 113 Grades 9-12 with ESE Services (1.000) | |
| 15. [Ref. 7404] The files for five ELL students did not contain sufficie | nt |
| documentation to support the students' ESOL placement. We also noted that four | of |
| these students were over the maximum six-year period allowed for State funding | of |
| ESOL. We propose the following adjustment: | |
| 103 Basic 9-12 2.100 130 ESOL (2.100) | |
| | <u>(9.4047</u>) |
| Boone High School (#0111) | |
| 16. [Ref. 11101] Five ELL students were beyond the maximum six-year period | <u>od</u> |
| allowed for State funding of ESOL. We propose the following adjustment: | |
| 103 Basic 9-12 1.700 130 ESOL (1.700) | |
| 17. [Ref. 11102] The ELL Student Plans for nine students were not reviewed as | nd |
| updated for the 2010-11 school year. We also noted the following exceptions for fo | <u>ur</u> |
| of the students: (a) one student was not timely assessed prior to the start of his six | <u>th</u> |
| year; (b) one student who was placed in ESOL in August 2010 did not have an init | ial |
| assessment until December 2010 and there was no date on the parent notification letter | <u>er;</u> |
| and (c) the files for two students did not contain parent notification letters of the | ei <u>r</u> |
| children's ESOL placements. We propose the following adjustment: | |
| 103 Basic 9-12 5.267 130 ESOL (5.267) The economic protection on an interval point of this economic | <u>.0000</u> |
| The accompanying notes are an integral part of this sched | uie. |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Boone High School (#0111) (Continued) | |
| 18. [Ref. 11103] The files for three ELL students did not contain documentation to | |
| support that the parents were notified of their children's ESOL placements. We | |
| propose the following adjustment: | |
| 103 Basic 9-122.8048130 ESOL(2.8048) | .0000 |
| 19. [Ref. 11104] Two ESE students were not reported in accordance with the | |
| students' Matrix of Services forms. We propose the following adjustment: | |
| 113 Grades 9-12 with ESE Services .5000 254 ESE Support Level 4 (1.5000) 255 ESE Support Level 5 1.0000 | .0000 |
| 20. [Ref. 11105] The course schedules for five ESE students receiving both | |
| on-campus instruction and homebound instruction were reported incorrectly in | |
| Program No. 255 (ESE Support Level 5) for their on-campus instruction. The students' | |
| on-campus instruction should have been reported in Program No. 113 (Grades 9-12 | |
| with ESE Services) [for three students] or Program No. 103 (Basic 9-12) [for two | |
| students]. We also noted that the instructional minutes for the fourth period were | |
| overstated by 180 minutes or .0600 FTE per student reporting (one student was in both | |
| the October 2010 and February 2011 surveys). We propose the following adjustment: | |
| 103 Basic 9-12 .6397 113 Grades 9-12 with ESE Services 1.2106 255 ESE Support Level 5 (2.2103) | (.3600) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Boone High School (#0111) (Continued)

| 21. | [Ref. 11106] The reporting of the instructional minutes for 15 studen | <u>nts' fourth</u> | |
|----------------|--|--|----------|
| period | incorrectly included time for lunch causing the students' fourth per | riod to be | |
| overrep | ported by 180 minutes or .0600 FTE per student reporting. We also | noted the | |
| <u>followi</u> | ng exceptions for 4 of the students who were in the OJT Program | n: <u>(a) the</u> | |
| <u>timeca</u> | rds for 2 students were missing and could not be located; (b) 1 student's | s timecard | |
| <u>did no</u> | t support any hours worked during the reporting survey; and (c) 1 st | udent was | |
| <u>reporte</u> | ed for more work hours than were supported by the student's timeca | urd. <u>(One</u> | |
| studen | t was in our ESE Support Levels 4 and 5 sample, 5 students were in c | our ESOL | |
| <u>sample</u> | , 2 students were in our Basic with ESE Services sample, and 7 studen | its were in | |
| <u>our Ca</u> | reer Education 9-12 [OJT] sample.) We propose the following adjustme | ent: | |
| | 103 Basic 9-12 130 ESOL 254 ESE Support Level 4 300 Career Education 9-12 | 1.2600 (.5400) (.1200) (1.2556) | (.6556) |
| 22. | [Ref. 11107] The files for two Gifted students did not contain an EF | ^o covering | |
| <u>the 201</u> | 0-11 school year. We propose the following adjustment: | | |
| | 103 Basic 9-12113 Grades 9-12 with ESE Services | 2.0000 (2.0000) | .0000 |
| 23. | [Ref. 11108] The timecards for two Career Education 9-12 (OJT) stud | lents were | |
| <u>not sig</u> | ned by the students' employers. We propose the following adjustment: | | |
| | 300 Career Education 9-12 | <u>(.3168</u>) | (.3168) |
| 24. | [Ref. 11109] The timecards for nine Career Education 9-12 (OJT) stud | lents were | |
| missing | g and could not be located. We propose the following adjustment: | | |
| | 300 Career Education 9-12 | <u>(2.0394</u>) | (2.0394) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Boone High School (#0111) (Continued) | |
| 25. [Ref. 11110] We noted the following exceptions for three Career Education | |
| 9-12 (OJT) students: (a) the timecards for two students indicated that the students | |
| worked fewer hours than were reported, and (b) the timecard for one student indicated | |
| the student did not work any hours. We propose the following adjustment: | |
| 300 Career Education 9-12 (.4966) | (.4966) |
| 26. [Ref. 11171] One teacher who taught Basic subject area classes that included | |
| ELL students had earned none of the 60 in-service training points in ESOL strategies | |
| required by rule and the teacher's in-service training timeline. We propose the following | |
| adjustment: | |
| 103 Basic 9-12 .3164 130 ESOL (.3164) | .0000 |
| 27. [Ref. 11172] One teacher was not properly certified and was not approved by | |
| the School Board to teach out of field. The teacher held certification in Elementary | |
| School Education with ESOL and Reading Endorsements but taught courses that | |
| required certification in English. We also noted that the parents of the students were | |
| not notified of the teacher's out-of-field status. We propose the following adjustment: | |
| 103 Basic 9-12 8.2956 130 ESOL (8.2956) | <u>.0000</u> |
| | <u>(3.8684</u>) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

East Orlando Education Center (#0125)

28. [Ref. 12501] <u>The bell schedule for 20 Career Education 9-12 (OJT) students</u> was incorrectly calculated. Each course was for 245 instructional minutes; however, the number of reported minutes ranged from 295 minutes to 467 minutes. We also noted the following exceptions for 16 of the students: (a) the timecards for 10 students were missing and could not be located and 1 of these students was not enrolled in OJT until after the October 2010 reporting survey; (b) 4 students worked fewer hours than were reported; and (c) 2 students had both exceptions noted in (a) and (b) above. We propose the following adjustment:

| 103 | Basic 9-12 | 1.3925 | |
|-----|-----------------------|------------------|----------|
| 300 | Career Education 9-12 | <u>(7.6000</u>) | (6.2075) |

29. [Ref. 12502] <u>The ELL Student Plan for one student was not adequately dated</u> (indicating only "10/11") so that it could be determined that the ELL Student Plan was timely prepared (i.e., prior to the reporting survey). We propose the following adjustment:

| 103 Basic 9-12 | .4017 | |
|----------------|-----------------|-------|
| 130 ESOL | <u>(.4017</u>) | .0000 |

30. [Ref. 12571] <u>One teacher was not properly certified and was not approved by</u> the School Board to teach out of field. The teacher held certification in Elementary School Education but taught courses that required certification in Any Field with a Teacher Coordinator of Work Experience endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|--|
| East Orlando Education Center (#0125) (Continued) | | |
| 103 Basic 9-12300 Career Education 9-12 | 3.0336 (<u>3.0336</u>) | .0000 |
| | | <u>(6.2075</u>) |
| Universal Education Center (#0128) | | |
| 31. [Ref. 12802] We noted the following exceptions for 24 Career (OJT) students: (a) the timecards for 20 students that were prepared 1 were determined to have been printed schedules of work time and were the students' supervisors to verify the work hours scheduled as bein (b) the work schedules for 4 students were missing and could ref. Consequently, we could not validate the reported time for these 24 propose the following adjustment: 300 Career Education 9-12 | by the employer re not signed by ng worked, and not be located. | (10.7543) |
| 32. [Ref. 12871] <u>One teacher was not properly certified and was not approved by</u> the School Board to teach out of field. The teacher held certification in General Science with a Middle School Grades Endorsement but taught courses that required certification in Any Field with a Teacher Coordinator of Work Experience endorsement. We also noted that the parents of students were not notified of the teacher's out-of-field status. We propose the following adjustment: 103 Basic 9-12 6.8348 | | |
| 300 Career Education 9-12 | <u>(6.8348</u>) | .0000 |
| | | <u>(10.7543</u>) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Lakeville Elementary School (#0141)

| 33. [Ref. 14101] One ELL student scored English proficient on the student | <u>s</u> | |
|--|-----------|--|
| CELLA Composite and Reading portions of the test. However, we did not see evidence | <u>e</u> | |
| that the student was administered a second assessment test (LAB or IPT) or that a | <u>n</u> | |
| ELL Committee had convened to determine the student's ESOL placement status | <u>}.</u> | |
| Consequently, the student's ESOL placement was not adequately supported. W | <u>e</u> | |
| propose the following adjustment: | | |
| 101 Basic K-3 1.0000 130 ESOL (1.0000) | | |
| 34. [Ref. 14102] We noted the following exceptions for three ELL students: (a) th | <u>e</u> | |
| files for two students were missing and could not be located, and (b) one student score | <u>d</u> | |
| English proficient on the CELLA Composite and Reading portions of the test. W | <u>e</u> | |
| propose the following adjustment: | | |
| 101 Basic K-3 2.0000 102 Basic 4-8 .3870 130 ESOL (2.3870) |) | |
| <u>Cherokee School (#0142)</u> | | |
| 35. [Ref. 14201] We noted the following exceptions for two ESE students: (a) on | <u>e</u> | |
| student in the February 2011 survey withdrew prior to that reporting survey, and (b) on | <u>e</u> | |
| student in the October 2010 survey was absent during the entire 11-day survey period | | |
| window. We propose the following adjustment: | | |

| 254 ESE Support Level 4 | (.5000) | |
|-------------------------|-----------------|----------|
| 255 ESE Support Level 5 | <u>(.5000</u>) | (1.0000) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students FINDINGS AND PROPOSED ADJUSTMENTS For the Fiscal Year Ended June 30, 2011

Proposed Net Adjustments **Findings** (Unweighted FTE) Cherokee School (#0142) (Continued) 36. [Ref. 14202/03] Four ESE students were not reported in accordance with their Matrix of Services forms. We propose the following adjustments: Ref 14202 254 ESE Support Level 4 (.5000)255 ESE Support Level 5 .0000 .5000 Ref. 14203 254 ESE Support Level 4 (.5000)255 ESE Support Level 5 .5000 .0000 (1.0000)

Cypress Springs Elementary School (#0156)

37. [Ref. 15602] The FTE earned and the instructional time for ten PK ESE students (one student was in our Basic with ESE Services sample and nine students were in our ESE Support Levels 4 and 5 sample) were incorrectly reported. The students should have been reported for 720 instructional minutes but were reported for varying numbers of instructional minutes depending on the students' individual therapy sessions that ranged from 750 to 840 minutes. We also noted that the reporting of FTE Earned, Course for students in grades PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of instruction per 180-day school year. (See Finding No. 2.) We further noted that one student's Matrix of Services form was missing and could not be located. We propose the following adjustment:

| 111 Grades K-3 with ESE Services | .3948 | |
|----------------------------------|------------------|----------|
| 254 ESE Support Level 4 | <u>(1.9691</u>) | (1.5743) |

38. [Ref. 15603] Four ESE students were not reported in accordance with their Matrix of Services forms. We propose the following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Cypress Springs Elementary School (#0156) (Continued) | |
| 111Grades K-3 with ESE Services3.0000254ESE Support Level 4(2.0000255ESE Support Level 5(1.0000) |) |
| Oakshire Elementary School (#0212) | <u>(</u>) |
| 39. [Ref. 21202] One ELL student scored English proficient on the student's CELLA Composite and Reading portions of the test. However, the student was no administered a second assessment test (LAB) until after the October 2010 survey Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment: 101 Basic K-3 .5000 130 ESOL (.5000) | <u>t</u> - 2 |
| 40. [Ref. 21203] Five ELL students scored English proficient on the students CELLA Composite and Reading portions of the test as well as on a second assessment test (LAB) that were completed prior to the reporting surveys. Additionally, we noted that the ELL Committees for these students did not convene to determine the students continued ESOL placements until after the reporting surveys. We also noted the following exceptions for two of the students: (a) the ELL Committee for one student did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, and (b) the file for one student did not contain written documentation to support that the student's parents had been notified of their child's initial ESOL placement. We propose the following adjustment: | |
| 101 Basic K-3 3.5000 130 ESOL (3.5000) | |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Oakshire Elementary School (#0212) (Continued)

41. [Ref. 21204] <u>Three ELL students scored English proficient on their second</u> assessment tests (Pre-LAS or LAB) prior to the reporting surveys. However, the ELL <u>Committee did not convene to determine the students' continued ESOL placements</u> <u>until after the reporting surveys had ended, and the ELL Committee for one of those</u> <u>students did not consider at least two of the five ESOL placement criteria specified in</u> <u>State Board of Education Rule 6A-6.0902(2)(a)4.</u>, Florida Administrative Code. We also <u>noted that the files for two of the students did not contain documentation to support</u> <u>that the students' parents had been notified of their children's ESOL placements. We</u> <u>propose the following adjustment:</u>

| 101 Basic K-3 | 1.0000 |
|---------------|------------------|
| 102 Basic 4-8 | .4922 |
| 130 ESOL | <u>(1.4922</u>) |

42. [Ref. 21205] Four ELL students scored English proficient on the CELLA Composite and Reading portions of the test as well as scoring a Level 3 on the FCAT. However, we did not see evidence that an ELL Committee had been convened to determine the students' continued ESOL placements for three of the four students. We noted the following for the remaining student: (a) the student had also scored English Proficient on a third measure (LAB) that was not completed until after the student's ESOL placement for a sixth year and also after the February 2011 survey, and (b) the ELL Committee meeting was not convened until after the February 2011 survey had ended. We propose the following adjustment:

| 102 Basic 4-8 | 3.9532 | |
|---------------|------------------|-------|
| 130 ESOL | <u>(3.9532</u>) | .0000 |

The accompanying notes are an integral part of this schedule.

Proposed Net Adjustments (Unweighted FTE)

.0000

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

.0000

Oakshire Elementary School (#0212) (Continued)

43. [Ref. 21206] <u>One ELL student in the February 2011 survey was not assessed on</u> a timely basis for continuation in ESOL for a fifth year. The student scored English proficient on the LAB test given in December 2010 and on the MAT test in February 2011. However, an ELL Committee was not convened to determine the student's continued ESOL placement until April 26, 2011, which was after the February 2011 survey. We propose the following adjustment:

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

Lawton Chiles Elementary School (#0213)

44. [Ref. 21301] <u>The ELL Student Plans for 31 students were either not reviewed</u> and updated for the 2010-11 school year (8 students) or were not adequately dated (23 students) [indicating only "10/11"] such that it could be determined that the ELL <u>Student Plans were timely prepared (i.e., prior to the reporting survey). We also noted the</u> following exceptions for 9 of the 31 students:

- a. <u>Seven students scored English proficient on the CELLA Composite and Reading portions of the test and did not have a second assessment test (six students) or had earned a Level 3 on their FCAT reading test (one student).</u> <u>There was no documentation to support that an ELL Committee had been convened to consider the students' ESOL placements.</u>
- <u>The file for one student did not contain documentation that the student had</u> been assessed for initial ESOL placement or that the student's parents had been notified of their child's ESOL placement.

Proposed Net

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Adjustments **Findings** (Unweighted FTE) Lawton Chiles Elementary School (#0213) (Continued) The parental notification letter for one student was not dated; consequently, we c. could not determine that the parents had been notified of their child's ESOL placement in a timely manner (i.e., prior to the reporting survey). We propose the following adjustment: 101 Basic K-3 20.5392 102 Basic 4-8 6.8540 130 ESOL .0000 (27.3932) 45. [Ref. 21302] The FTE earned and the instructional time for seven PK ESE students were incorrectly reported. The students should have been reported for either 720 or 795 instructional minutes but were reported for varying numbers of instructional minutes depending on the students' individual therapy sessions ranging from 780 to 885 minutes. We also noted that the reporting of FTE Earned, Course for students in grades PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of instruction per 180-day school year. (See Finding No. 2.) We further noted one student's Matrix of Services form was missing and could not be located. We propose the following adjustment: 111 Grades K-3 with ESE Services .2400 254 ESE Support Level 4 (1.4002)(1.1602)46. [Ref. 21303] The Matrix of Services form for one ESE student, who was reported for .5000 FTE, incorrectly included the three Special Considerations points designated for PK students who were reported for less than .5000 FTE. We propose the following adjustment: 111 Grades K-3 with ESE Services .5000 .0000 254 ESE Support Level 4 (.5000)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Lawton Chiles Elementary School (#0213) (Continued) | |
| 47. [Ref. 21304] <u>One ELL student was assessed FES and scored English proficient</u> on a second assessment (LAB) with no reading or writing assessment and no ELL | |
| <u>Committee meeting convened to determine the student's need for continued ESOL</u> <u>placement. We propose the following adjustment:</u> | |
| 101 Basic K-3 .5000 130 ESOL (.5000) | <u>.0000</u> (1.1602) |
| Pineloch Elementary School (#0231) | |
| 48. [Ref. 23101] One ELL student scored English proficient on a test (LAB) prior to the October 2010 reporting survey; however, the student was not exited from the ESOL Program until after the October 2010 survey had ended. We propose the following adjustment: 101 Basic K-3 .5000 130 ESOL (.5000) | .0000 |
| 49. [Ref. 23102] <u>Three ELL students scored English proficient on CELLA</u> Composite and Reading portions of the test; however, we did not see evidence that the students were administered a second assessment test (LAB or IPT) nor did we see that an ELL Committee had been convened to support continued ESOL placement. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment: | |
| 101 Basic K-3 3.0000 130 ESOL (3.0000) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

130 ESOL

Proposed Net Adjustments <u>(Unweighted FTE)</u>

Pineloch Elementary School (#0231) (Continued)

| 50. [Ref. 23103] We noted the following exceptions for eight ELL students: (a) the | <u>e</u> |
|---|-----------|
| files for seven students did not contain ELL Student Plans or evidence that the student | <u>3'</u> |
| parents were notified of their children's ESOL placements, and (b) the file for on | <u>e</u> |
| student was missing and could not be located. We also noted that one of seve | <u>n</u> |
| students, who had returned January 2011 after an extended absence from the District | <u>:t</u> |
| (April 2009), was not reassessed to determine if the student's continued ESO | <u>L</u> |
| placement was appropriate until after the February 2011 survey had ended. We propos | <u>e</u> |
| the following adjustment: | |
| 101 Basic K-3 3.4378 102 Basic 4-8 1.0000 130 ESOL (4.4378) |) |
| 51. [Ref. 23104] The ELL Student Plan for the 2010-11 school year for one studer | <u>ıt</u> |
| was not completed until November 1, 2010, which was after the October 2010 surve | <u>y</u> |
| had ended. We propose the following adjustment: | |
| 101 Basic K-3 .5000 130 ESOL (.5000) | |
| 52. [Ref. 23105] The file for one ELL student did not contain documentatio | <u>n</u> |
| justifying the student's continued ESOL placement for a fifth year. We propose th | <u>e</u> |
| following adjustment: | |
| 101 Basic K-3 .500 |) |

The accompanying notes are an integral part of this schedule.

<u>(.5000</u>)

.0000

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Pineloch Elementary School (#0231) (Continued) | |
| 53. [Ref. 23106] One ELL student scored English proficient on CELLA Composite | |
| and Reading portions of the test and also scored a Level 4 on the FCAT Reading | |
| assessment supporting exit from the Program; however, the student was not exited from | |
| the Program until after the October 2010 survey had ended. We propose the following | |
| adjustment: | |
| 102 Basic 4-8 .5000 130 ESOL (.5000) | .0000 |
| 54. [Ref. 23107] The file for one ELL student did not contain documentation to | |
| support that the student had been assessed eligible for initial ESOL placement and the | |
| documentation to support that the parents had been notified of their child's ESOL | |
| placement was not dated. Consequently, the student was not adequately documented | |
| for ESOL placement. We propose the following adjustment: | |
| 101 Basic K-3 .4004 130 ESOL (.4004) | .0000 |
| 55. [Ref. 23109] One student withdrew from school prior to the reporting survey | |
| and should not have been included with the survey's results. We propose the following | |
| adjustment: | |
| 102 Basic 4-8 (.5000) | (.5000) |
| 56. [Ref. 23110] One ELL student was reported incorrectly in ESOL. The student | |
| was FES and ineligible for reporting in ESOL. We propose the following adjustment: | |
| 101 Basic K-3 .5000 | |
| 130 ESOL (.5000) | <u>.0000</u> |
| | <u>(.5000</u>) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Lake Gem Elementary School (#0241) | |
| 57. [Ref. 24101] We noted the following exceptions for two ELL students: (a) one | |
| student was reported in the ESOL Program beyond the maximum six-year period | |
| allowed for State funding of ESOL, and (b) one student was assessed FES and was | |
| ineligible for continued ESOL placement. We propose the following adjustment: | |
| 102 Basic 4-8 1.1380 130 ESOL (1.1380) | .0000 |
| 58. [Ref. 24171] The parents of a student taught by one out-of-field teacher in | |
| ESOL were not notified of the teacher's out-of-field status. We propose the following | |
| adjustment: | |
| 101 Basic K-3 .2456 130 ESOL (.2456) | .0000 |
| 59. [Ref. 24172] One teacher taught Primary Language Arts to classes that included | |
| ELL students but was not properly certified to teach ELL students and was not | |
| approved by the School Board to teach such students out of field. We propose the | |
| following adjustment: | |
| 101 Basic K-3 .7224 130 ESOL (.7224) | <u>.0000</u> |
| | <u>.0000</u> |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Lake Silver Elementary School (#0521)

| 60. [Ref. 52101] The FTE earned and the instructional time for 14 PK ESE | |
|---|----------|
| students (1 student was in our Basic with ESE Services sample and 13 students were in | |
| our ESE Support Levels 4 and 5 sample) were incorrectly reported. The students | |
| should have been reported for either 750 or 990 instructional minutes but were reported | |
| for varying numbers of instructional minutes depending on their individual therapy | |
| sessions ranging from 780 to 1,500 minutes. We also noted that the reporting of FTE | |
| Earned, Course for students in grades PK-3 disclosed that the FTE calculation was | |
| incorrectly based upon 720 hours of instruction per 180-day school year. (See Finding | |
| No. 2.) We propose the following adjustment: | |
| 111 Grades K-3 with ESE Services (.0877) 254 ESE Support Level 4 (2.7357) 255 ESE Support Level 5 (.1700) | (2.9934) |
| 61. [Ref. 52102] One ELL student was reported incorrectly in the ESOL Program. | |
| The student was FES and was recommended for exit by an ELL Committee prior to the | |
| reporting survey. We propose the following adjustment: | |
| 101 Basic K-3 .5000 130 ESOL (.5000) | .0000 |
| 62. [Ref. 52103] Two ESE students were not reported in accordance with their | |
| Matrix of Services forms. We propose the following adjustment: | |

 111 Grades K-3 with ESE Services
 1.0000

 254 ESE Support Level 4
 (1.0000)

 .0000

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Lake Silver Elementary School (#0521) (Continued) | |
| 63. [Ref. 52104] <u>One ESE student in the October 2010 survey was not in</u> attendance during the entire 11-day survey period window and should not have been | |
| reported with the survey's results. We propose the following adjustment: | |
| 254 ESE Support Level 4 (.5000) | (.5000) |
| 64. [Ref. 52171] <u>One ESOL out-of-field teacher was not approved by the School</u> | |
| Board to teach ELL students out of field until October 26, 2010, after the reporting survey had ended. We also noted that the parents of the ELL students were not notified | |
| of the teacher's out-of-field status until November 2, 2010, also after the October 2010 | |
| reporting survey. We propose the following adjustment: | |
| 101 Basic K-3 .2019 130 ESOL (.2019) | .0000 |
| | <u>(3.4934</u>) |
| Audubon Park Elementary School (#0531) | |
| 65. [Ref. 53101] The ELL Student Plans for 24 students were not adequately dated | |
| (indicating only "10/11") such that it could be determined that the ELL Student Plans | |
| were timely prepared (i.e., prior to the reporting survey). We also noted that 5 of the 24 | |
| students scored English proficient in the CELLA Composite and Reading portions of | |
| the test and did not have a second assessment test (3 students) or had scored English | |
| proficient on the LAB test (2 students) and an ELL Committee had not been convened | |
| to consider the students' continued ESOL placement. We propose the following | |
| <u>adjustment</u> : | |
| 101 Basic K-3 23.0126 130 ESOL (23.0126) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Audubon Park Elementary School (#0531) (Continued)

 66. [Ref. 53102] The FTE earned and the instructional time for eight PK ESE

 students were incorrectly reported. The students should have been reported for either

 790 or 800 instructional minutes but were reported for varying number of instructional

 minutes depending on their individual therapy sessions ranging from 850 to 890

 minutes. We also noted that the reporting of FTE Earned, Course for students in grades

 PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of

 instruction per 180-day school year. (See Finding No. 2.) We propose the following

 adjustment:

 111 Grades K-3 with ESE Services
 (.0918)

 254 ESE Support Level 4
 (.9687)

67. [Ref. 53103] <u>One ESE student was not reported in accordance with the</u> student's *Matrix of Services* form. We propose the following adjustment:

| 111 Grades K-3 with ESE Services254 ESE Support Level 4 | .5000 <u>(.5000</u>) | .(|
|--|--------------------------|----|
| | | |

68. [Ref. 53171] <u>The out-of-field status of one ESOL teacher was not approved by</u> the School Board until February 22, 2011, after that reporting survey. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status until February 14, 2011, also after the reporting survey. We propose the following adjustment:

| 102 Basic 4-8 | 1.6347 | |
|---------------|------------------|-------|
| 130 ESOL | <u>(1.6347</u>) | .0000 |

(.9687)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Proposed Net Adjustments (Unweighted FTE)

.0000

Dream Lake Elementary School (#0541)

| 69. | [Ref. 54101] We noted the following exce | ptions for two ELL students: (a) one | |
|----------------|--|--|-------|
| studer | t scored English proficient on CELLA Co | mposite and Reading portions of the | |
| <u>test</u> ar | nd also scored a Level 4 on the FCAT Rea | ding test prior to the 2010-11 school | |
| <u>year, a</u> | nd (b) the ELL Student Plan for one student | was not reviewed and updated for the | |
| <u>2010-</u> 2 | 1 school year and was not complete as the s | tudent's instructional time and course | |
| schedu | lle were not attached. We propose the follow | ving adjustment: | |
| | 101 Basic K-3 | .5000 | |
| | 102 Basic 4-8 130 ESOL | 1.0000 <u>(1.5000</u>) | .0000 |
| 70 | | 1 | |
| 70. | [Ref. 54102] Two ESE students were no | ot reported in accordance with their | |
| <u>Matrix</u> | of Services forms. We propose the following | <u>adjustment</u> : | |
| | 111 Grades K-3 with ESE Services | .5000 | |

 254
 ESE Support Level 4
 (1.0000)

 255
 ESE Support Level 5
 .5000
 .0000

Glenridge Middle School (#0571)

71. [Ref. 57101] <u>The FTE earned for 93 ELL students (4 students were in our ESOL sample) was calculated incorrectly.</u> The bell schedule supported 203 or 204 instructional minutes (.0677 to .0680 FTE) for each course; however, the students were actually reported for instructional minutes ranging from 524 to 532 minutes (.1747 to .1774 FTE) for each course. Consequently, the FTE earned was overstated in Program No. 130 (ESOL) and understated in Program No. 102 (Basic 4-8). (Three students were reported for less than .5000 FTE; consequently the overstated FTE went to zero.) We propose the following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> | |
|---|--|--|
| Glenridge Middle School (#0571) (Continued) | | |
| 102 Basic 4-8 23.2088 130 ESOL (23.5035) | (.2947) | |
| 72. [Ref. 57102] The ELL Student Plans for 11 students were not reviewed and | | |
| updated for the 2010-11 school year. We also noted the following exceptions for 4 students: (a) the parents of one student were not notified of the student's ESOL | | |
| placement; (b) the parent notice in one student's file was not dated; consequently, we | | |
| could not determine whether it was timely sent; (c) the file for one student did not | | |
| contain documentation justifying the student's continued ESOL placement for a fifth | | |
| year; and (d) one student was reported incorrectly in ESOL in the October 2010 survey, | | |
| as the student had passed the LAB and MAT tests, and the parents were not notified of | | |
| the student's ESOL placement until the student had been exited from the Program in | | |
| November 2010. We propose the following adjustment: | | |
| 102 Basic 4-8 6.3735 130 ESOL (6.3735) | .0000 | |
| 73. [Ref. 57103] The ELL Student Plans for four students were not were adequately | | |
| dated (indicating only "10/11") such that it could be determined that the ELL Student | | |
| Plans were timely prepared (i.e., prior to the reporting survey). We also noted that the | | |
| file for one of the four students did not contain documentation justifying the student's | | |
| continued ESOL placement for a fifth year. We propose the following adjustment: | | |
| 102 Basic 4-8 2.8483 130 ESOL (2.8483) | .0000 | |
| 74 Pof 571041 The file for one ELL student was missing and could not be | | |

74. [Ref. 57104] <u>The file for one ELL student was missing and could not be</u> located. We propose the following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Glenridge Middle School (#0571) (Continued) | |
| 102 Basic 4-8 .2711 130 ESOL (.2711) | |
| 75. [Ref. 57105] The file for one ESE student was missing and could not b | <u>e</u> |
| located. We propose the following adjustment: | |
| 102 Basic 4-8 1.000 112 Grades 4-8 with ESE Services (1.000) | |
| | <u>(.2947</u>) |
| Azalea Park Elementary School (#0611) | |
| 76. [Ref. 61101] The file for one ELL student did not contain documentation | <u>n</u> |
| justifying the student's continued ESOL placement for a fifth year. We noted that the | <u>e</u> |
| student did not have any results for the CELLA Composite or Reading portions of the | <u>e</u> |
| test and had scored a Level 4 on the FCAT Reading test. We propose the following | g |
| adjustment: | |
| 102 Basic 4-8 1.0000 130 ESOL (1.0000) | |
| 77. [Ref. 61102] Two ELL students who had been away from the District for more | <u>e</u> |
| than a year were not re-assessed for English proficiency upon their return to the | <u>e</u> |
| District. We propose the following adjustment: | |
| 101 Basic K-3 .500 102 Basic 4-8 .820 130 ESOL (1.320) | 3 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Proposed Net Adjustments (Unweighted FTE) |
|---|---|
| | <u> </u> |
| Azalea Park Elementary School (#0611) (Continued) | |
| 78. [Ref. 61103] The ELL Student Plan for one student was not reviewed and | |
| updated for the 2010-11 school year and was not complete as the student's instructional | |
| time and course schedule were not attached. We propose the following adjustment: | |
| 102 Basic 4-8 1.0000 130 ESOL (1.0000) | .0000 |
| 79. [Ref. 61104] The parental notification letters for two ELL students were not | |
| dated; consequently, we could not determine whether the parents were notified timely | |
| (i.e., prior to the reporting survey). We propose the following adjustment: | |
| 101 Basic K-3 1.0000 130 ESOL (1.0000) | .0000 |
| 80. [Ref. 61106] The FTE earned and the instructional time for six PK ESE | |
| students were incorrectly reported. The students should have been reported for either | |
| 825 or 840 instructional minutes but were reported for varying number of instructional | |
| minutes depending on their individual therapy sessions ranging from 885 to 960 | |
| minutes. We also noted that the reporting of FTE Earned, Course for students in grades | |
| PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of | |
| instruction per 180-day school year. (See Finding No. 2.) We propose the following | |
| adjustment: | |
| 254 ESE Support Level 4 (.8663) | (.8663) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Azalea Park Elementary School (#0611) (Continued) | |
| 81. [Ref. 61171] <u>One teacher taught Primary Language Arts to classes that included</u> <u>ELL students but was not properly certified to teach ELL students and was not</u> <u>approved by the School Board to teach such students out of field. We also noted that</u> <u>the parents of the ELL students were not notified of the teacher's out-of-field status.</u> <u>We propose the following adjustment:</u> | |
| 102 Basic 4-8 3.5606 130 ESOL (3.5606) | <u>.0000</u> <u>(.8663</u>) |
| Colonial High School (#0661) | · · · · · · · · · · · · · · · · · · · |
| 82. [Ref. 66176] <u>One Reading teacher had earned only 60 of the 120 in-service</u> <u>training points in Reading required by rule and the teacher's in-service training timeline.</u> <u>Since the students are proposed for adjustment in Finding No. 91 (Ref. 66109), we are</u> <u>presenting this disclosure Finding with no proposed adjustment here</u> . | |
| | .0000 |
| 83. [Ref. 66101] <u>The course schedules for all students were incorrectly reported.</u> <u>The bell schedule supported 239 instructional minutes for periods one through four, six,</u> <u>and seven and 236 instructional minutes for fifth period; however, the course schedules</u> | |

and seven and 236 instructional minutes for fifth period; however, the course schedules were reported for varying amounts of instructional minutes ranging from 396 to 1,261 instructional minutes. Student schedules should reflect the correct amount of instructional minutes per the bell schedule for each period affected, resulting in excess FTE being reported in the Basic education program. We propose the following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Colonial High School (#0661) (Continued) | |
| 103 Basic 9-12557.5282130 ESOL(110.7100)300 Career Education 9-12(446.8182) | .0000 |
| 84. [Ref. 66102] The files for five ELL students did not contain documentation | |
| justifying the students' continued ESOL placements for a four, fifth, or sixth year. We | |
| also noted that the ELL Student Plans were not were not adequately dated (indicating | |
| only "10/11") such that it could be determined that the ELL Student Plans were timely | |
| prepared (i.e., prior to the reporting survey) for four of the five students and was not | |
| reviewed and updated for the fifth student. We propose the following adjustment: | |
| 103 Basic 9-122.5441130 ESOL(2.5441) | .0000 |
| 85. [Ref. 66103] One ELL student had withdrawn from school prior to the October | |
| 2010 survey and should not have been included in the survey's results. We propose the | |
| following adjustment: | |
| 103 Basic 9-12 (.1812) 130 ESOL (.3188) | (.5000) |
| 86. [Ref. 66104] We noted the following exceptions for six ELL students: (a) the | |
| assessments for four students indicated the students were English proficient, and (b) the | |
| files for two students were missing and could not be located. We also noted the ELL | |
| Student Plans for four students were either not reviewed and updated for the 2010-11 | |
| school year (two students), were missing and could not be located (one student), or not | |
| adequately dated (one student) [indicating only "10/11"] such that it could be | |
| determined that the ELL Student Plans were timely prepared (i.e., prior to the reporting | |
| survey). We propose the following adjustment: | |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Colonial High School (#0661) (Continued) | |
| 103 Basic 9-122.1499130 ESOL(2.1499) | .0000 |
| 87. [Ref. 66105] Four ELL students were beyond the maximum six-year period | |
| allowed for State funding of ESOL. We also noted that the ELL Student Plans were | |
| either not reviewed and updated for the 2010-11 school year (three students) or not | |
| adequately dated (one student) [indicating only "10/11"] such that it could be | |
| determined that the ELL Student Plans were timely prepared (i.e., prior to the reporting | |
| survey). We propose the following adjustment: | |
| 103 Basic 9-122.7853130 ESOL(2.7853) | .0000 |
| 88. [Ref. 66106] The files for three ELL students were missing and could not be | |
| located. We propose the following adjustment: | |
| 103 Basic 9-121.1945130 ESOL(1.1945) | .0000 |
| 89. [Ref. 66107] One ELL student who had been away from the District for more | |
| than a year was not re-assessed for English proficiency upon the student's return to the | |
| District. We also noted that the student's ELL Student Plan was not adequately dated | |
| (indicating only "10/11") such that it could be determined that the ELL Student Plan was | |
| timely prepared (i.e., prior to the reporting survey). We propose the following | |
| adjustment: | |
| 103 Basic 9-12 .0797 130 ESOL (.0797) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Colonial High School (#0661) (Continued)

90. [Ref. 66108] <u>The assessments to determine the ESOL placements of two</u> students were not completed until December 13, 2010, which was after the October 2010 reporting survey. We also noted the following exceptions:

- a. <u>The ELL Student Plan for one student was not reviewed and updated for the</u> 2010-11 school year and documentation to support that the student's parents had been notified of their child's ESOL placement was missing and could not <u>be located</u>.
- b. <u>The ELL Student Plan</u> for one student was not adequately dated (indicating only "10/11") such that it could be determined that the ELL Student Plan was timely prepared (i.e., prior to the reporting survey) and the parental notification letter was not completed until February 17, 2011, after the February 2011 reporting survey.

We propose the following adjustment:

| 103 Basic 9-12 | 1.1148 | |
|----------------|------------------|-------|
| 130 ESOL | <u>(1.1148</u>) | .0000 |

91. [Ref. 66109] <u>The ELL Student Plans for 25 students were either not reviewed</u> and updated for the 2010-11 school year (4 students) or not adequately dated (21 students) [indicating only "10/11"] such that it could be determined that the ELL <u>Student Plans were timely prepared (i.e., prior to the reporting survey). We propose the</u> following adjustment:

| 103 Basic 9-12 | 17.0265 | |
|----------------|-------------------|-------|
| 130 ESOL | <u>(17.0265</u>) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Colonial High School (#0661) (Continued) | |
| 92. [Ref. 66110] The file for one ESE student in the October 2010 survey did not | |
| contain an IEP covering the reporting survey. We propose the following adjustment: | |
| 103 Basic 9-12 .5000 113 Grades 9-12 with ESE Services (.5000) | .0000 |
| 93. [Ref. 66111] Four ESE students were not reported in accordance with the | |
| students' Matrix of Services forms. We also noted no evidence that one of the student's | |
| Matrix of Services forms had been reviewed and updated when the student's new IEP had | |
| been prepared. We propose the following adjustment: | |
| 113 Grades 9-12 with ESE Services 2.5000 254 ESE Support Level 4 (2.0000) 255 ESE Support Level 5 (.5000) | .0000 |
| 94. [Ref. 66112] The course schedule for one ESE student receiving both | |
| on-campus instruction and homebound instruction was incorrectly reported in Program | |
| No. 255 (ESE Support Level 5) for the student's on-campus instruction. The student's | |
| on-campus instruction should have been reported in Program No. 103 (Basic 9-12). We | |
| propose the following adjustment: | |
| 103 Basic 9-12 .4800 255 ESE Support Level 5 (.4800) | .0000 |
| 95. [Ref. 66113] <u>Two ESE students were incorrectly reported in Program No. 255</u> (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. The students were dismissed from the Hospital and | |
| Homebound Program prior to the reporting surveys and had returned to their regular | |
| schedules. We propose the following adjustment: | |
| seneauco. we propose the following adjustitient. | |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Colonial High School (#0661) (Continued) | |
| 103 Basic 9-12 .5000 113 Grades 9-12 with ESE Services 1.0000 255 ESE Support Level 5 (1.5000) | .0000 |
| 96. [Ref. 66114] The Matrix of Services form for one ESE student was missing and | |
| could not be located. We propose the following adjustment: | |
| 113 Grades 9-12 with ESE Services.5000254 ESE Support Level 4(.5000) | .0000 |
| 97. [Ref. 66171/73/79] Three teachers taught Basic subject area classes that | |
| included ELL students but had earned none of the 60 in-service training points in ESOL | |
| strategies required by rule and the teachers' in-service training timelines. We propose | |
| the following adjustments: | |
| Ref. 66171103 Basic 9-121.5113130 ESOL(1.5113) | .0000 |
| Ref. 66173 .8767 103 Basic 9-12 .8767 130 ESOL (.8767) | .0000 |
| Ref. 66179 .7960 103 Basic 9-12 .7960 130 ESOL (.7960) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Colonial High School (#0661) (Continued)

| 98. [Ref. 66172/75] Two teachers taught classes that included ELL students but | |
|--|----------|
| were not properly certified to teach ELL students and were not approved by the School | |
| Board to teach such students out of field. We also noted that: (a) the parents of the | |
| ELL students were not notified of the teachers' out-of-field status, and (b) one teacher | |
| (Ref. 66172) had earned none of the 120 in-service training points and one teacher | |
| (Ref. 66175) had earned only 60 of the 180 in-service training points in ESOL strategies | |
| required by rule and the teachers' in-service training timelines. We propose the | |
| following adjustments: | |
| Ref. 66172 103 Basic 9-12 .3188 130 ESOL (.3188) | .0000 |
| Ref. 66175 .4782 103 Basic 9-12 .4782 130 ESOL (.4782) | .0000 |
| 99. [Ref. 66174/77] Two teachers taught Reading to classes that included ELL | <u>.</u> |
| students but were not properly certified to teach ELL students and were not approved | |
| by the School Board to teach such students out of field. We also noted that the parents | |
| of the FLL students were not notified of the teachers' out of field status. We propose | |

the following adjustments:

| <u>Ref. 66174</u> 103 Basic 9-12 130 ESOL | .0797 <u>(.0797</u>) | .0000 |
|---|--------------------------|-------|
| <u>Ref. 66177</u> 103 Basic 9-12 130 ESOL | .2391 (.2391) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Colonial High School (#0661) (Continued) | |
| 100. [Ref. 66178] One teacher taught Primary Language Arts to a class that included | |
| an ELL student but was not properly certified to teach ELL students and was not | |
| approved by the School Board to teach such students out of field. We also noted that | |
| the parents of the ELL student were not notified of the teacher's out-of-field status. We | |
| propose the following adjustment: | |
| 103 Basic 9-12 .0797 130 ESOL (.0797) | .0000 |
| 101. [Ref. 66180] One teacher taught Reading classes that included ELL students but | |
| was not properly certified to teach Reading or ELL students and was not approved by | |
| the School Board to teach such students out of field. We also noted that: (a) the | |
| parents of the ELL students were not notified of the teacher's out-of-field status in | |
| ESOL, and (b) the teacher had earned none of the 60 in-service training points in ESOL | |
| strategies required by rule and the teacher's in-service training timeline. We propose the | |
| following adjustment: | |
| 103 Basic 9-12 .1594 130 ESOL (.1594) | <u>.0000</u> |
| Evans High School (#0671) | <u>(.5000</u>) |
| 102. [Ref. 67101] The timecards for 15 Career Education 9-12 (OJT) students either | |
| were missing and could not be located (3 students) or indicated that the students | |
| (12 students) were unemployed with no work hours and had no documentation of job | |
| searches. We propose the following adjustment: | |
| 300 Career Education 9-12 (3.7375) | (3.7375) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Evans High School (#0671) (Continued) | |
| 103. [Ref. 67102] The files for three ELL students were incomplete. The files did | |
| not contain documentation of annual assessments, written parental notice of the | |
| students' ESOL placements, an ELL Student Plan, or historical records of their time in | |
| the ESOL Program. We propose the following adjustment: | |
| 103 Basic 9-12 1.6666 130 ESOL (1.6666) | .0000 |
| 104. [Ref. 67103] One ELL student withdrew from school prior to the February | |
| 2011 survey and should not have been reported with the survey's results. We propose | |
| the following adjustment: | |
| 130 ESOL (.5000) | (.5000) |
| 105. [Ref. 67104] One ESE student was not reported in accordance with the | |
| student's Matrix of Services form. We propose the following adjustment: | |
| 113 Grades 9-12 with ESE Services.5000254 ESE Support Level 4(.5000) | .0000 |
| 106. [Ref. 67105] Three Career Education 9-12 (OJT) students were reported for | |
| more work hours than were supported by their timecards. (One of these students was | |
| also cited in Finding No. 102 for another survey period.) We propose the following | |
| adjustment: | |
| 300 Career Education 9-12 (.1848) | (.1848) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Evans High School (#0671) (Continued)

107. [Ref. 67171] <u>One teacher taught Basic subject area classes that included ELL</u> students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following <u>adjustment</u>:

| 103 Basic 9-12 | 1.9241 | |
|----------------|------------------|-------|
| 130 ESOL | <u>(1.9241</u>) | .0000 |

(4.4223)

Engelwood Elementary School (#0681)

108. [Ref. 68101] <u>The FTE earned and the instructional time for ten PK ESE</u> students were incorrectly reported. The students should have been reported for either 690 or 975 instructional minutes but were reported for varying number of instructional minutes depending on their individual therapy sessions ranging from 750 to 1,035 minutes. We also noted that the reporting of *FTE Earned, Course* for students in grades PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of instruction per 180-day school year. (See Finding No. 2.) We propose the following adjustment:

| 111 Grades K-3 with ESE Services | (.1403) | |
|----------------------------------|------------------|----------|
| 254 ESE Support Level 4 | <u>(1.2856</u>) | (1.4259) |

109. [Ref. 68102] <u>The ELL Student Plans for 14 students were either not reviewed</u> and updated for the 2010-11 school year (2 students) or were not adequately dated (12 students) [indicating only "10/11"] such that it could be determined that the ELL <u>Student Plans were timely prepared (i.e., prior to the reporting survey). We propose the</u> following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Engelwood Elementary School (#0681) (Continued) | |
| 101 Basic K-311.0000102 Basic 4-8.9576130 ESOL(11.9576) | .0000 |
| 110. [Ref. 68103] Six ELL students scored English proficient on the students' | |
| CELLA Composite and Reading portions of the test. One of the six students was not | |
| re-evaluated on the student's anniversary date in January 2011. We also noted the ELL | |
| Student Plans were either not reviewed and updated for the 2010-11 school year | |
| (one student) or were not adequately dated (five students) [indicating only "10/11"] such | |
| that it could be determined that the ELL Student Plans were timely prepared (i.e., prior to | |
| the reporting survey). We propose the following adjustment: | |
| 101 Basic K-33.0000102 Basic 4-82.9561130 ESOL(5.9561) | .0000 |
| 111. [Ref. 68104] The file for one ELL student was missing and could not be | |
| located. We propose the following adjustment: | |
| 102 Basic 4-8 .9908 130 ESOL (.9908) | .0000 |
| 112. [Ref. 68105] Two ELL students were beyond the maximum six-year period | |
| allowed for State funding of ESOL. We also noted that an ELL Committee had | |
| recommended one of the students to be dismissed on September 1, 2010, and the ELL | |
| Student Plans for both students were not adequately dated (indicating only "10/11") such | |
| that it could be determined that the ELL Student Plans were timely prepared (i.e., prior to | |
| the reporting survey). We propose the following adjustment: | |
| 102 Basic 4-8 1.9152 130 ESOL (1.9152) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Proposed Net Adjustments **Findings** (Unweighted FTE) Engelwood Elementary School (#0681) (Continued) 113. [Ref. 68106] One ELL student who had been away from the District for more than a year was not re-assessed for English proficiency upon the student's return to the District. We also noted that the student's ELL Student Plan was not adequately dated (indicating only "10/11") such that it could be determined that the ELL Student Plan was timely prepared (i.e., prior to the reporting survey). We propose the following adjustment: 101 Basic K-3 .5000 130 ESOL (.5000).0000 (1.4259)Northlake Park Community Elementary School (#0771) 114. [Ref. 77101] One ESE student was receiving both on-campus instruction and homebound instruction and was reported in Program No. 255 (ESE Support Level 5) for both. However, a separate and individual Matrix of Services form was not prepared for the student's on-campus instruction; consequently, the student should have been reported in Program No. 101 (Basic K-3) for the student's on-campus instruction. We propose the following adjustment: 101 Basic K-3 .9600 255 ESE Support Level 5 (.9600) .0000. 115. [Ref. 77103] One ELL student scored English proficient on the CELLA Composite and Reading portions of the test. However, we did not see evidence that the student was administered a second assessment test (LAB or IPT). Consequently, the student's continued ESOL placement was not adequately supported. We propose the

following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Northlake Park Community Elementary School (#0771) (Continued) | |
| 101 Basic K-3 1.0000 130 ESOL (1.0000) | .0000 |
| 116. [Ref. 77104] Four ELL students scored English proficient on the CELLA | |
| Composite and Reading portions of the test as well as second assessment tests (LAB or | |
| MAT). However, we noted the ELL Committees for these students did not convene to | |
| determine the students' continued ESOL-placement status until after the reporting | |
| survey had ended and the recommendations from those ELL Committees all indicated | |
| to exit the students from the Program. We propose the following adjustment: | |
| 101 Basic K-31.5000102 Basic 4-8.5000130 ESOL(2.0000) | .0000 |
| 117. [Ref. 77105] The file for one ELL student did not contain evidence that the | |
| ELL Student Plan for the 2010-11 school year existed in written format prior to the | |
| reporting survey. State Board of Education Rule 6A-6.0901(6), Florida Administrative | |
| Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document | |
| that is maintained in each student's file. We propose the following adjustment: | |
| 101 Basic K-31.0000130 ESOL(1.0000) | .0000 |
| 118. [Ref. 77106] Two ELL students, who had returned after an extended absence | |
| from the District, were either not re-assessed to determine if the student's continued | |
| ESOL placement was appropriate (one student) or not until after the October 2010 | |
| survey had ended (one student). We propose the following adjustment: | |
| 102 Basic 4-8 1.0000 130 ESOL (1.0000) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Northlake Park Community Elementary School (#0771) (Continued) | |
| 119. [Ref. 77107] One ELL student scored English proficient on the assessment tests | |
| given (LAB and MAT). However, the student's file did not contain documentation to | |
| support the student's continued ESOL placement, written parental notification of their | |
| child's initial ESOL placement, and an ELL Student Plan. We propose the following | |
| adjustment: | |
| 102 Basic 4-8 .5000 130 ESOL (.5000) | .0000 |
| 120. [Ref. 77108] The file for one ELL student did not contain documentation | |
| justifying the student's continued ESOL placement for a fifth year. We propose the | |
| following adjustment: | |
| 102 Basic 4-8 .4122 130 ESOL (.4122) | <u>.0000</u> |
| | .0000 |
| Durrance Elementary School (#0801) | |
| 121. [Ref. 80101] Two ELL students scored English proficient on the CELLA | |
| Composite and Reading portions of the test. However, the students were not | |
| administered a second assessment test (LAB) and an ELL Committee was not convened | |
| to determine the students' continued ESOL-placement status until after the October | |
| 2010 survey had ended and both recommendations from those ELL Committees | |
| indicated to exit the students from the Program. We propose the following adjustment: | |
| 101 Basic K-3 1.0000 130 ESOL (1.0000) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Durrance Elementary School (#0801) (Continued) | |
| 122. [Ref. 80102] One ELL student scored English proficient on the CELLA | |
| Composite and Reading portions of the test. However, we did not see evidence that the | |
| student was administered a second assessment test (LAB or IPT) or that an ELL | |
| Committee had been convened to determine the student's continued ESOL placement | |
| status. We propose the following adjustment: | |
| 101 Basic K-3 1.0000 130 ESOL (1.0000) | .0000 |
| 123. [Ref. 80103] The Matrix of Services form for one ESE student was incorrectly | |
| scored. The ratings total included three Special Considerations points for PK students | |
| reported for less than .5000 FTE; however, the student was not eligible for these points | |
| as the student was a kindergartner and reported for .5000 FTE. We propose the | |
| following adjustment: | |
| 111 Grades K-3 with ESE Services.5000254 ESE Support Level 4(.5000) | .0000 |
| 124. [Ref. 80104] One ESE student receiving both on-campus instruction and | |
| homebound instruction was incorrectly reported in Program No. 255 (ESE Support | |
| Level 5) for the student's entire course schedule. The Matrix of Services form supported | |
| the on-campus instruction to be reported in Program No. 254 (ESE Support Level 4). | |
| We propose the following adjustment: | |
| 254 ESE Support Level 4 .4130 255 ESE Support Level 5 (.4130) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

(2.5127)

Durrance Elementary School (#0801) (Continued)

125. [Ref. 80105] <u>The FTE earned and the instructional time for 13 PK ESE</u> students were incorrectly reported. The students should have been reported for 840, 900, or 960 instructional minutes but were reported for varying number of instructional minutes depending on the students' individual therapy sessions ranging from 870 to 1,200 minutes. We also noted that the reporting of *FTE Earned, Course* for students in grades PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of instruction per 180-day school year. (See Finding No. 2.) We propose the following adjustment:

| 111 Grades K-3 with ESE Services | (.1002) | |
|----------------------------------|-----------------|------------------|
| 254 ESE Support Level 4 | (1.5707) | |
| 255 ESE Support Level 5 | <u>(.8418</u>) | <u>(2.5127</u>) |

Lancaster Elementary School (#0851)

| 126. [Ref. 85101] One ESE student was enrolled in the Gifted Exceptional | |
|--|--|
| Education Program and had a valid EP in effect for the October 2010 survey. Thus the | |
| student's course schedule should have been more appropriately reported in Program | |
| No. 111 (Grades K-3 with ESE Services) rather than Program No. 101 (Basic K-3). We | |
| propose the following adjustment: | |
| 101 $\operatorname{Borig} V$ 3 (5000) | |

| 101 | Basic K-3 | (.5000) | |
|-----|------------------------------|---------|-------|
| 111 | Grades K-3 with ESE Services | .5000 | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Lancaster Elementary School (#0851) (Continued) | |
| 127. [Ref. 85102] One ESE student receiving both on-campus instruction and | |
| homebound instruction was incorrectly reported in Program No. 255 (ESE Support | |
| Level 5) for the student's entire course schedule. However, the Matrix of Services form | |
| prepared for the student's on-campus instruction did not support this reporting in | |
| Program No. 255 and there was no evidence of review when the student's new IEP was | |
| prepared. We propose the following adjustment: | |
| 101 Basic K-3 .3998 255 ESE Support Level 5 (.3998) | <u>.0000</u> |
| | <u>.0000</u> |
| McCoy Elementary School (#0891) | |
| 128. [Ref. 89101] The files for three ELL students did not contain documentation | |
| justifying the student's continued ESOL placement for a fourth or sixth year. We | |
| propose the following adjustment: | |
| 102 Basic 4-8 2.0000 130 ESOL (2.0000) | .0000 |
| 129. [Ref. 89102] The file for one ELL student did not contain documentation | |
| justifying the student's continued ESOL placement for a fifth year. We also noted that | |
| the student had not completed the Writing portion of the test and, thus, did not have a | |
| Composite score on the 2010 CELLA and had earned a Level 3 on the FCAT Reading | |
| test. We propose the following adjustment: | |
| 102 Basic 4-8 1.0000 130 ESOL (1.0000) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| McCoy Elementary School (#0891) (Continued) | |
| 130. [Ref. 89103] The ELL Student Plans for three students were not reviewed and | |
| updated for the 2010-11 school year. We propose the following adjustment: | |
| 101 Basic K-3.5000102 Basic 4-82.0000130 ESOL(2.5000) | .0000 |
| 131. [Ref. 89104] The file for one ELL student did not contain an ELL Student Plan | |
| or evidence that the student's parents were notified of the student's ESOL placement. | |
| We propose the following adjustment: | |
| 101 Basic K-3 .5000 130 ESOL (.5000) | <u>.0000</u> |
| | <u>.0000</u> |
| Dr. Phillips High School (#0931) | |
| 132. [Ref. 93173] One teacher taught Primary Language Arts to a class that included | |
| an ELL student but was not properly certified to teach ELL students and was not | |
| approved by the School Board to teach such students out of field. We also noted that | |
| the parents of the ELL student were not notified of the teacher's out-of-field status. | |
| Since the students are proposed for adjustment in Finding No. 135 (Ref. 93103), we are | |
| presenting this disclosure Finding with no proposed adjustment here. | |
| | .0000 |
| 133. [Ref. 93101] The EP for one student expired on June 30, 2010, and a new EP | |
| was not completed until November 4, 2010; consequently, there was no valid EP in | |

effect during the October 2010 reporting survey. We propose the following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students FINDINGS AND PROPOSED ADJUSTMENTS For the Fiscal Year Ended June 30, 2011

| <u>Findin</u> | <u>gs</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---------------|--|--|
| <u>Dr. Ph</u> | illips High School (#0931) (Continued) | |
| | 103 Basic 9-12 .5000 113 Grades 9-12 with ESE Services (.5000) | .0000 |
| 134. | [Ref. 93102] The timecards for seven Career Education 9-12 (OJT) students | |
| were m | issing and could not be located. We propose the following adjustment: | |
| | 300 Career Education 9-12 (1.0126) | (1.0126) |
| 135. | [Ref. 93103] We noted the following exceptions for six ELL students: | |
| a. | Two ELL students scored English proficient on their assessment tests (LAB) | |
| | and the students' files did not contain documentation to support continued | |
| | ESOL placements. | |
| b. | Two ELL students were reported beyond the maximum six-year period allowed | |
| | for State funding of ESOL. | |
| c. | The file for one student did not contain written notice to the parents of their | |
| | child's ESOL placement or documentation to support the student's ESOL | |
| | <u>placement</u> . | |
| d. | The file for one student was missing and could not be located. It was later | |
| | determined that the student had never been formally placed in the ESOL | |
| | Program. | |
| We pro | pose the following adjustment: | |
| | 103 Basic 9-12 2.6784 130 ESOL (2.6784) | .0000 |

The accompanying notes are an integral part of this schedule.

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Dr. Phillips High School (#0931) (Continued) | |
| 136. [Ref. 93104] Five Career Education 9-12 (OJT) students were reported for more | |
| work hours than were supported by the students' timecards. We propose the following | |
| <u>adjustment</u> : | |
| 300 Career Education 9-12 (.4259) | (.4259) |
| 137. [Ref. 93172/74/76] Three teachers taught Basic subject area classes that | |
| included ELL students but had earned none of the 60 in-service training points in ESOL | |
| strategies required by rule and the teachers' in-service training timelines. We propose | |
| the following adjustments: | |
| D - 6 02172 | |
| <u>Ref. 93172</u> 103 Basic 9-12 .1582 | |
| 130 ESOL (.1582) | .0000 |
| <u>Ref. 93174</u> | |
| 103 Basic 9-12 .2304 | |
| 130 ESOL (.2304) | .0000 |
| Ref. 93176 | |
| 103 Basic 9-12 .9374 | |
| 130 ESOL (<u>.9374</u>) | .0000 |
| 138. [Ref. 93175] The parents of a student taught by one out-of-field teacher in | |
| ESOL were not notified of the teacher's out-of-field status. We propose the following | |
| adjustment: | |
| 103 Basic 9-12 .0774 130 ESOL (.0774) | .0000 |

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Proposed Net Adjustments **Findings** (Unweighted FTE) Dr. Phillips High School (#0931) (Continued) 139. [Ref. 93177] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment: 103 Basic 9-12 .2322 130 ESOL (.2322) .0000 (1.4385) Ventura Elementary School (#0971) 140. [Ref. 97101] The FTE earned and the instructional time for six PK ESE students were incorrectly reported. The students should have been reported for either 825 or 855 instructional minutes but were reported for varying number of instructional minutes depending on the students' individual therapy sessions ranging from 885 to 945 minutes. We also noted that the reporting of FTE Earned, Course for students in grades PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of instruction per 180-day school year. (See Finding No. 2.) We propose the following adjustment: 111 Grades K-3 with ESE Services .2850 254 ESE Support Level 4 (1.1703)(.8853)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Ventura Elementary School (#0971) (Continued)

| 141. [Ref. 97102] Because of a redesign of the ESOL fold | ers in January 2011, the | |
|--|--|-------|
| ELL Student Plans for ten ELL students were retroactively | updated for the period | |
| August 2010 through October 2010. We also noted that the | ELL Student Plans were | |
| incomplete as they did not include the students' instructional tir | me and course schedules. | |
| We further noted that the files for nine of the ten students | did not contain written | |
| notifications to parents of their children's placements in the | e ESOL Program. We | |
| propose the following adjustment: | | |
| 101 Basic K-3102 Basic 4-8130 ESOL | 8.5000 1.0000 <u>(9.5000</u>) | .0000 |
| 142. [Ref. 97103] The ELL Student Plans for 16 students w | ere not adequately dated | |
| (indicating only "10/11") so that it could not be determined th | nat the ELL Student Plans | |
| were timely prepared (i.e., prior to the reporting survey). W | e propose the following | |
| adjustment: | | |
| 101 Basic K-3102 Basic 4-8130 ESOL | 13.0000 1.5000 <u>(14.5000</u>) | .0000 |
| 143. [Ref. 97104] The files for three ELL students in | ESOL did not contain | |
| documentation justifying the students' continued ESOL place | ement beyond the initial | |
| three-year base period. We also noted the ELL Student Plans w | vere not adequately dated | |
| (indicating only "10/11") so that it could be determined that the | e ELL Student Plans were | |
| timely prepared (i.e., prior to the reporting survey). We | propose the following | |
| adjustment: | | |

| 101 Basic K-3 | 2.0000 | |
|---------------|----------|-------|
| 102 Basic 4-8 | 1.0000 | |
| 130 ESOL | (3.0000) | .0000 |

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Proposed Net Adjustments **Findings** (Unweighted FTE) Ventura Elementary School (#0971) (Continued) 144. [Ref. 97105] The parents of five ELL students were not appropriately notified of the students' ESOL placements until after the October 2010 reporting survey had ended. We also noted for two of the five students that the ELL Student Plans had not been updated until after the October 2010 reporting survey. We propose the following adjustment: 101 Basic K-3 1.5000 102 Basic 4-8 .9655 130 ESOL (2.4655).0000 145. [Ref. 97106] The files for two ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth or sixth year. We also noted that the ELL Student Plans were not adequately dated (indicating only "10/11") so that it could be determined that the ELL Student Plans were timely prepared (i.e., prior to the reporting survey). We propose the following adjustment: 101 Basic K-3 1.0000 102 Basic 4-8 1.0000 130 ESOL (2.0000).0000 146. [Ref. 97107] The parental notification letter for one ELL student was not dated and we could not otherwise determine whether the notification was made on a timely basis (i.e., prior to survey). We propose the following adjustment: 101 Basic K-3 1.0000 130 ESOL (1.0000).0000 147. [Ref. 97108] The file for one ELL student was missing and could not be

located. We propose the following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Ventura Elementary School (#0971) (Continued) | |
| 101 Basic K-3 .5000 130 ESOL (.5000) | .0000 |
| 148. [Ref. 97171/72] Two Primary Language Arts teachers had not earned the | |
| in-service training points in ESOL strategies required by rule and the teachers' in-service | |
| training timelines. (One teacher [Ref. 97171] had earned only 60 of the 120 points and | |
| one teacher [Ref. 97172] had earned only 120 of the 180 points.) We propose the | |
| following adjustments: | |
| <u>Ref. 97171</u> 101 Basic K-3 5.1480 120 ESOL (5.1480) | .0000 |
| 130 ESOL (5.1480) | .0000 |
| Ref. 97172101 Basic K-34.2997130 ESOL(4.2997) | <u>.0000</u> |
| | <u>(.8853</u>) |
| Waterbridge Elementary School (#1051) | |
| 149. [Ref. 105101] Seven ELL students scored English proficient on the CELLA | |
| Composite and Reading portions of the test. However, we did not see evidence that six | |
| of the students were administered a second assessment test (LAB). (The seventh | |
| student scored a Level 4 on the FCAT Reading test.) We also noted the ELL Student | |
| Plans for one of the students was missing and could not be located and the ELL Student | |
| Plans for two students were completed after the October 2010 reporting survey had | |
| ended. We propose the following adjustment: | |
| 101Basic K-35.5000102Basic 4-8.4022130ESOL(5.9022) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Waterbridge Elementary School (#1051) (Continued) | |
| 150. [Ref. 105102] We noted the following exceptions for one ELL student: (a) the | |
| student scored English proficient on a second assessment test (LAB); (b) the student | |
| was exited from the ESOL Program on January 7, 2011, prior to the February 2011 | |
| reporting survey; and (c) the written parental notification of their child's ESOL | |
| placement was missing and could not be located. We propose the following adjustment: | |
| 102 Basic 4-8 .8044 130 ESOL (.8044) | .0000 |
| 151. [Ref. 105103] The FTE earned and the instructional time for two PK ESE | |
| students were incorrectly reported. The students should have been reported for 825 | |
| instructional minutes but were reported for 720 and 750 minutes, respectively. We also | |
| noted that the reporting of FTE Earned, Course for students in grades PK-3 disclosed | |
| that the FTE calculation was incorrectly based upon 720 hours of instruction per | |
| 180-day school year. (See Finding No. 2.) We propose the following adjustment: | |
| 111 Grades K-3 with ESE Services(.0252)254 ESE Support Level 4(.0882) | (.1134) |
| 152. [Ref. 105104] The files for two ESE students had two separate Matrix of Services | |
| forms each supporting a different cost factor; consequently, we could not determine the | |
| appropriate reporting for either student. We propose the following adjustment: | |
| 111 Grades K-3 with ESE Services 1.0000 254 ESE Support Level 4 (.5000) 255 ESE Support Level 5 (.5000) | .0000 |

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Waterbridge Elementary School (#1051) (Continued)

| 153. | [Ref. 105105] <u>'</u> | The files | for four] | ELL stuc | dents did | not contain l | ELL Student Plans |
|---------------|------------------------|-----------|-------------|----------|-----------|---------------|-------------------|
| valid for | r the 2010-11 | school y | year and | written | parental | notification | of the students' |
| <u>ESOL p</u> | lacements. We | e propose | e the follo | wing ad | justment: | | |

| 101 Basic K-3 | 1.0000 | |
|---------------|------------------|--------------|
| 102 Basic 4-8 | 2.4132 | |
| 130 ESOL | <u>(3.4132</u>) | <u>.0000</u> |

(.1134)

Windy Ridge K-8 School (#1061)

154. [Ref. 106102] Seven ELL students scored English proficient on the CELLA Composite and Reading portions of the test and either scored proficient on a second assessment test or did not take a second assessment test. We also noted that two of the students' files did not contain documentation justifying the students' continued ESOL placement for a fourth or fifth year, and the ELL Student Plan for one student was not reviewed and updated for the 2010-11 school year. We propose the following adjustment:

| 101 Basic K-3 | 2.8134 |
|---------------|-----------------------|
| 102 Basic 4-8 | 2.9011 |
| 130 ESOL | <u>(5.7145)</u> .0000 |

155. [Ref. 106103] <u>The files for two ELL students did not contain documentation</u> justifying the students' continued ESOL placement for a fourth or fifth year. We also noted that the <u>ELL Student Plan</u> for one student was not reviewed and updated for the 2010-11 school year or complete as the student's instructional time and course schedule was not attached. We propose the following adjustment:

| 101 Basic K-3 | 1.0000 | | |
|---|------------------|-------|--|
| 102 Basic 4-8 | .8108 | | |
| 130 ESOL | <u>(1.8108</u>) | .0000 | |
| The accompanying notes are an integral part of this schedule. | | | |

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Proposed Net

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Adjustments **Findings** (Unweighted FTE) Windy Ridge K-8 School (#1061) (Continued) 156. [Ref. 106104] The ELL Student Plans for six students were not reviewed and updated for the 2010-11 school year or complete as the students' instructional time and course schedules were not attached. We propose the following adjustment: 101 Basic K-3 2.0000 102 Basic 4-8 3.8632 130 ESOL (5.8632).0000 157. [Ref. 106105] The parents of three ELL students were not notified of the students' ESOL placements until after the reporting survey in which they were placed. We also noted that the ELL Student Plan for one of the students was not reviewed and updated for the 2010-11 school year or complete as the student's instructional time and course schedule was not attached. We propose the following adjustment: 101 Basic K-3 1.0000 102 Basic 4-8 .4772 130 ESOL (1.4772).0000 158. [Ref. 106106] The parental notification letter for one student was not dated and we could not otherwise determine whether the notification was made on a timely basis (i.e., prior to the reporting survey). We also noted the ELL Student Plan was not updated until March 23, 2011, after the February 2011 reporting survey. We propose the following adjustment: 102 Basic 4-8 .4772 130 ESOL .0000 <u>(.4772</u>)

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Windy Ridge K-8 School (#1061) (Continued)

159. [Ref. 106107] <u>The ELL Student Plan for one student was not adequately dated</u> (indicating only "10/11") such that it could be determined that the ELL Student Plan was timely prepared (i.e., prior to the reporting survey). We also noted that the parents of the student were not notified of the student's ESOL placement. We propose the following adjustment:

| 101 Basic K-3 | 1.0000 | |
|---------------|------------------|-------|
| 130 ESOL | <u>(1.0000</u>) | .0000 |

160. [Ref. 106108] We noted the following exceptions for six ESE students:

- a. <u>The course schedules for five students incorrectly included portions of the students' instructional time in Program No. 111 (Grades K-3 with ESE Services) and Program No. 112 (Grades 4-8 with ESE Services) along with Program No. 254 (ESE Support Level 4) and Program No. 255 (ESE Support Level 5). However, the course schedules of ESE students should be reported entirely in the ESE program that is supported by their *Matrix of Services* forms.</u>
- b. <u>One student was not reported in accordance with the student's *Matrix of Services* form.</u>

We propose the following adjustment:

| 111 Grades K-3 with ESE Services | 1.1876 | |
|----------------------------------|------------------|-------|
| 112 Grades 4-8 with ESE Services | .6004 | |
| 254 ESE Support Level 4 | (.6379) | |
| 255 ESE Support Level 5 | <u>(1.1501</u>) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Windy Ridge K-8 School (#1061) (Continued) | |
| 161. [Ref. 106109] One ESE student withdrew from school prior to the October | |
| 2010 reporting survey and should not have been included with the survey's results. We | |
| propose the following adjustment: | |
| 254 ESE Support Level 4 (.5000) | (.5000) |
| 162. [Ref. 106171] One teacher was not properly certified and was not approved by | |
| the School Board to teach out of field. The teacher held certification in Hearing | |
| Impaired but taught courses that required certification in Visually Impaired. We also | |
| noted that the parents of the students were not notified of the teacher's out-of-field | |
| status. We propose the following adjustment: | |
| 111 Grades K-3 with ESE Services .0252 255 ESE Support Level 5 (.0252) | <u>.0000</u> |
| | <u>(.5000</u>) |
| John Young Elementary School (#1081) | |
| 163. [Ref. 108101] The FTE earned and the instructional time for five PK ESE | |
| students were incorrectly reported. The students should have been reported for either | |
| 840 or 975 instructional minutes but were reported for varying number of instructional | |
| minutes depending on the students' individual therapy sessions ranging from 900 to | |
| 1,035 minutes. We also noted that the reporting of FTE Earned, Course for students in | |
| grades PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of | |
| instruction per 180-day school year. (See Finding No. 2.) We propose the following | |
| <u>adjustment</u> : | |
| 254 ESE Support Level 4 (.9155) | (.9155) |

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

John Young Elementary School (#1081) (Continued)

164. [Ref. 108102] Eight ESE students were not reported in accordance with the students' *Matrix of Services* forms. We also noted that the FTE earned and the instructional time for two PK ESE students were incorrectly reported. The students should have been reported for 975 instructional minutes but were reported for 1,035 minutes. We also noted that the reporting of *FTE Earned, Course* for students in grades PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of instruction per 180-day school year. (See Finding No. 2.) We propose the following adjustment:

| 111 Grades K-3 with ESE Services | 3.1500 | |
|----------------------------------|----------|---------|
| 254 ESE Support Level 4 | (2.0378) | |
| 255 ESE Support Level 5 | (1.4063) | (.2941) |

165. [Ref. 108103] We noted the following exceptions for one ELL student: (a) the student was not administered a second assessment test (LAB or MAT) until after the October 2010 reporting survey had ended and at that time had scored English Proficient; (b) the student was exited from the ESOL Program but not until March 1, 2011, after the February 2011 reporting survey had ended; and (c) the student's *ELL Student Plan* was not reviewed and updated for the 2010-11 school year or complete as the instructional time and course schedule were not attached. We propose the following adjustment:

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

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| John Young Elementary School (#1081) (Continued) |
|--|
| 166. [Ref. 108104] We noted the following exceptions for two ELL students: (a) the |
| ELL Student Plan for one student was not completed until November 8, 2010, after the |
| October 2010 reporting survey had ended, and (b) the written parental notification of |
| their child's ESOL placement for the other student was not completed until |
| October 25, 2010, after the October 2010 reporting survey had ended. We propose the |
| following adjustment: |
| 101 Basic K-31.0000130 ESOL(1.0000).0000 |
| 167. [Ref. 108105] We noted the following exceptions for one ELL student: (a) the |
| student scored English proficient on a second assessment test (LAB), and (b) the |
| student's ELL Student Plan was not reviewed and updated for the 2010-11 school year or |
| complete as the instructional time and course schedule were not attached. We propose |
| the following adjustment: |
| 101 Basic K-3 .5000 130 ESOL (.5000) .0000 |
| 168. [Ref. 108106] One ELL student scored English proficient on the CELLA |
| Composite and Reading portions of the test. However, we did not see evidence that the |
| student was administered a second assessment test (LAB or IPT). Consequently, the |
| student's ESOL placement was not adequately supported. We propose the following |
| adjustment: |
| 101 Basic K-3 1.0000 130 ESOL (1.0000) .0000 |
| 169. [Ref. 108107/08] The files for two ESE students (one who was in our Basic |
| with ESE Services sample and one in our ESE Support Levels 4 and 5 sample) were |

missing and could not be located. We propose the following adjustments: *The accompanying notes are an integral part of this schedule.*

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| John Young Elementary School (#1081) (Continued) | |
| Ref. 108107102 Basic 4-8112 Grades 4-8 with ESE Services(.8194) | .0000 |
| Ref. 108108 .5000 102 Basic 4-8 .5000 254 ESE Support Level 4 (.5000) | .0000 |
| 170. [Ref. 108171] <u>One teacher was not properly certified and was not approved by</u> <u>the School Board to teach out of field. The teacher held certification in Specific</u> <u>Learning Disabilities but taught courses that required certification in Speech and</u> | |
| Language Impaired. We also noted that the parents of the students were not notified of | |
| the teacher's out-of-field status. We propose the following adjustment: | |
| 101 Basic K-3 .0251 254 ESE Support Level 4 (.0251) | <u>.0000</u> |
| | <u>(1.2096</u>) |
| Sadler Elementary School (#1261) | |
| 171. [Ref. 126101] We noted the following exceptions for two ELL students: (a) the | |
| students scored English proficient on the CELLA Composite and Reading portions of | |
| the test and there was no documentation of an ELL Committee intervention, and (b) the | |
| ELL Student Plans were not reviewed and updated for the 2010-11 school year and were | |
| incomplete as the students' instructional time and course schedules were not attached. | |
| We propose the following adjustment: | |
| 101 Basic K-31.0000102 Basic 4-8.0784130 ESOL(1.0784) | .0000 |

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Proposed Net Adjustments **Findings** (Unweighted FTE) Sadler Elementary School (#1261) (Continued) 172. [Ref. 126102] The ELL Student Plans for 20 ELL students were not reviewed and updated for the 2010-11 school year and were incomplete as the students' instructional time and course schedules were not attached. We also noted the file for one of the students did not contain evidence that the student's parents were notified of their child's ESOL placement. We propose the following adjustment: 101 Basic K-3 12.0000 102 Basic 4-8 6.0930 130 ESOL (18.0930).0000 [Ref. 126103] The ELL Student Plans for two ELL students were incomplete as 173. the students' instructional time and course schedules were not attached. We propose the following adjustment: 101 Basic K-3 1.2439 130 ESOL .0000 (1.2439)174. [Ref. 126104] The ELL Student Plans for 14 students were incomplete as the students' instructional time and course schedules were not attached. We also noted that the written parental notifications of their children's ESOL placements were missing and could not be located. We propose the following adjustment: 101 Basic K-3 11.1567 102 Basic 4-8 .9842 130 ESOL .0000 (12.1409)

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

.0000

Sadler Elementary School (#1261) (Continued)

| 175. [Ref. 126105] The files for four ELL students did not contain an ELL Student | |
|---|--|
| Plan or evidence that the students' parents were notified of the students' ESOL | |
| placements. We also noted one student scored English proficient on a second | |
| assessment test (Pre-LAS) and we did not see evidence that an ELL Committee had | |
| been convened to determine the student's initial ESOL placement. We propose the | |
| following adjustment: | |
| 101 Basic K-3 3.5254 130 ESOL (3.5254) | |

176. [Ref. 126106] <u>One ELL student scored English proficient on the CELLA</u> Composite and Reading portions of the test. However, we did not see evidence that the student was administered a second assessment test (LAB or IPT) prior to the reporting surveys or that an ELL Committee had been convened to determine the student's ESOL-placement status. We also noted that the student's <u>ELL Student Plan</u> was not reviewed and updated for the 2010-11 school year and was incomplete as the student's instructional time and course schedule were not attached. We propose the following adjustment:

| 101 Basic K-3 130 ESOL | 1.0000 <u>(1.0000</u>) | <u>.0000</u> |
|---------------------------|----------------------------|--------------|
| | | .0000. |

Proposed Net

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Adjustments **Findings** (Unweighted FTE) Shenandoah Elementary School (#1441) 177. [Ref. 144102] The parents of five ELL students were not notified of the students' ESOL placements until after the reporting survey in which they were placed. We also noted two of the students did not have their initial assessments done until after the February 2011 survey. We propose the following adjustment: 101 Basic K-3 2.0000 102 Basic 4-8 .5000 130 ESOL (2.5000).0000 178. [Ref. 144103] Two ELL students scored English proficient on the CELLA Composite and Reading portions of the test and the students did not have a second assessment test. We also noted one of the student's files did not contain documentation justifying the student's continued ESOL placement for a fifth year. We propose the following adjustment: 101 Basic K-3 2.0000 130 ESOL (2.0000).0000 179. [Ref. 144104/05] Three ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment: Ref. 144104 111 Grades K-3 with ESE Services .0125 254 ESE Support Level 4 .0000 (.0125)Ref. 144105 111 Grades K-3 with ESE Services .5000 254 ESE Support Level 4 (.5000).0000 .0000

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students FINDINGS AND PROPOSED ADJUSTMENTS For the Fiscal Year Ended June 30, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Palmetto Elementary School (#1491)

| 180. [F | Ref. 149101] The FTE earned and the instructional time for nine P | YK ESE | |
|-------------------|--|--------------------------|----------|
| <u>students</u> v | vere incorrectly reported. The students should have been reported for | or either | |
| <u>840 or 900</u> | 0 instructional minutes but were reported for varying number of instr | uctional | |
| minutes d | depending on their individual therapy sessions ranging from 840 | <u>to 960</u> | |
| minutes. | We also noted that the reporting of FTE Earned, Course for students in | <u>n grades</u> | |
| PK-3 disc | closed that the FTE calculation was incorrectly based upon 720 h | ours of | |
| instruction | n per 180-day school year. (See Finding No. 2.) We propose the fo | ollowing | |
| <u>adjustmen</u> | <u>.t</u> : | | |
| 25 | 54 ESE Support Level 4 | (1.5308) | (1.5308) |
| 181. [F | Ref. 149102] <u>The course schedule for one student (who was in our Ba</u> | sic with | |
| ESE Servi | ices sample) incorrectly included the student's instructional time in I | Program | |
| <u>No. 130 (</u> | ESOL) but should have reported the student in Program No. 111 (Gra | <u>des K-3</u> | |
| with ESE | Services). We propose the following adjustment: | | |
| | 11 Grades K-3 with ESE Services30 ESOL | .5000 <u>(.5000</u>) | .0000 |
| 182. [F | Ref. 149103] There was no evidence that the Matrix of Services form h | ad been | |
| reviewed | and updated when one student's new IEP had been prepa | red on | |
| January 25 | 5, 2011. We propose the following adjustment: | | |
| | 11 Grades K-3 with ESE Services54 ESE Support Level 4 | .5000 <u>(.5000</u>) | .0000 |
| 183 F | Ref 149104] Two ESE students were not reported in accordance y | with the | |

[Ref. 149104] Two ESE students were not reported in accordance with the 183. students' Matrix of Services forms. We propose the following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> | | |
|--|--|--|--|
| Palmetto Elementary School (#1491) (Continued) | | | |
| 111 Grades K-3 with ESE Services 1.5000 254 ESE Support Level 4 (1.5000) | .0000 | | |
| 184. [Ref. 149105] The Matrix of Services form for one ESE student incorrectly | | | |
| included one Special Considerations point for which the student was not eligible. The | | | |
| point was designated for PK students reported for less than .5000 FTE. This student | | | |
| was reported for .5000 FTE. We also noted the IEP did not have all of the signatures of | | | |
| the required participants. We propose the following adjustment: | | | |
| 101 Basic K-3 .5000 254 ESE Support Level 4 (.5000) | .0000 | | |
| 185. [Ref. 149106] Two ELL students scored English proficient on the CELLA | | | |
| Composite and Reading portions of the test. However, we did not see evidence that the | | | |
| students were administered a second assessment test (LAB or IPT) or that an ELL | | | |
| Committee had been convened to determine the students' ESOL-placement status. We | | | |
| propose the following adjustment: | | | |
| 101 Basic K-31.0000102 Basic 4-8.9612130 ESOL(1.9612) | .0000 | | |
| 186. [Ref. 149107] One ELL student scored English proficient on the CELLA | | | |
| Composite and Reading portions of the test. However, we did not see evidence that the | | | |
| ELL Committee had convened to determine the student's continued ESOL-placement | | | |
| status. We propose the following adjustment: | | | |
| 102 Basic 4-8 .9612 130 ESOL (.9612) | .0000 | | |

<u>SCHEDULE D</u> (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students FINDINGS AND PROPOSED ADJUSTMENTS For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Palmetto Elementary School (#1491) (Continued) | |
| 187. [Ref. 149108] One student was reported incorrectly in ESOL in the October | |
| 2010 survey. The student had been exited from the ESOL Program on June 4, 2010, | |
| prior to the reporting survey. We propose the following adjustment: | |
| 102 Basic 4-8 .4806 130 ESOL (.4806) | .0000 |
| 188. [Ref. 149171] One teacher taught Primary Language Arts to classes that | |
| included ELL students but was not properly certified to teach ELL students and was not | |
| approved by the School Board to teach such students out of field. We also noted that | |
| the parents of the ELL students were not notified of the teacher's out-of-field status. | |
| We propose the following adjustment: | |
| 101 Basic K-3 2.8446 130 ESOL (2.8446) | .0000 |
| | <u>(1.5308</u>) |
| West Orange High School (#1511) | |
| 189. [Ref. 151101] We noted the following exceptions for two ESE students | |
| receiving both on-campus instruction and homebound instruction: (a) the Matrix of | |
| Services form for one student supported the student's on-campus instruction to be | |
| reported in Program No. 113 (Grades 9-12 with ESE Services), and (b) the IEP for one | |
| student had expired prior to the October 2010 reporting survey and the Matrix of Services | |
| forms were not completed. We propose the following adjustment: | |
| 103 Basic 9-12 .9599 113 Grades 9-12 with ESE Services .0834 255 ESE Support Level 5 (1.0433) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| West Orange High School (#1511) (Continued) | |
| 190. [Ref. 151102] The Matrix of Services form for one ESE student did not include | |
| one Special Considerations point for which the student was eligible. The point was | |
| designated for students with a Matrix of Services score of 21 points and a Level 5 rating in | |
| four domains. This student met both criteria for this Special Considerations point. We | |
| propose the following adjustment: | |
| 254 ESE Support Level 4 (.5000) 255 ESE Support Level 5 .5000 | .0000 |
| 191. [Ref. 151103] Two ESE students were not reported in accordance with the | |
| students' Matrix of Services forms. We also noted the Matrix of Services form for one of the | |
| students also reported in the October 2010 survey was missing and could not be located. | |
| We propose the following adjustment: | |
| 113 Grades 9-12 with ESE Services 1.4687 254 ESE Support Level 4 (1.4687) | .0000 |
| 192. [Ref. 151104] One ESE student was absent from school during the entire | |
| 11-day window of the reporting survey and should not have been included with the | |
| survey's results. We propose the following adjustment: | |
| 113 Grades 9-12 with ESE Services (.4166) | (.4166) |
| 193. [Ref. 151105] Four ELL students were beyond the maximum six-year period | |
| allowed for State funding of ESOL. We also noted the written parental notification of | |
| one student's ESOL placement was missing and could not be located. We propose the | |
| following adjustment: | |
| 103 Basic 9-12 2.5787 130 ESOL (2.5787) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| West Orange High School (#1511) (Continued) | |
| 194. [Ref. 151106] The files for two ELL students did not contain evidence that the | |
| students' parents were notified of their children's ESOL placements. We propose the | |
| following adjustment: | |
| 103 Basic 9-12 1.2293 130 ESOL (1.2293) | .0000 |
| 195. [Ref. 151107] Two ELL students had returned after an extended absence from | |
| the District but were not re-assessed to determine if their continued ESOL placements | |
| were appropriate. We propose the following adjustment: | |
| 103 Basic 9-12 1.0842 130 ESOL (1.0842) | .0000 |
| 196. [Ref. 151108] The timecards for 20 Career Education 9-12 (OJT) students were | |
| missing and could not be located. We also noted the following exceptions for 2 of the | |
| students: (a) the timecard for 1 student reported in another reporting survey indicated | |
| that the student worked less hours than were reported (7 hours versus 8.5 hours), and | |
| (b) the timecard for 1 student indicated that no hours were worked during the other | |
| reporting survey. We propose the following adjustment: | |
| 300 Career Education 9-12 (4.8178) | (4.8178) |
| 197. [Ref. 151109] Two Career Education 9-12 (OJT) students were not employed | |
| until after the reporting surveys had ended. We propose the following adjustment: | |
| 300 Career Education 9-12 (.2501) | (.2501) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| West Orange High School (#1511) (Continued) | |
| 198. [Ref. 151110] Three Career Education 9-12 (OJT) students were reported for | |
| more work hours than were supported by their timecards. We propose the following | |
| adjustment: | |
| 300 Career Education 9-12 (.1801) | (.1801) |
| 199. [Ref. 151171/73] Two teachers taught Basic subject area classes that included | |
| ELL students but had earned none of the 60 in-service training points in ESOL | |
| strategies required by rule and the teachers' in-service training timelines. We propose | |
| the following adjustments: | |
| Ref. 151171 .7285 103 Basic 9-12 .7285 130 ESOL (.7285) Ref. 151173 | .0000 |
| 103 Basic 9-12 .5004 130 ESOL (.5004) | .0000 |
| 200. [Ref. 151174] One teacher taught Primary Language Arts to classes that | |
| included ELL students but was not properly certified to teach ELL students and was not | |
| approved by the School Board to teach such students out of field. We also noted that | |
| the parents of the ELL students were not notified of the teacher's out-of-field status. | |
| We propose the following adjustment: | |
| 103 Basic 9-12 3.2839 130 ESOL (3.2839) | <u>.0000</u> |
| | <u>(5.6646</u>) |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|---|--|
| Magnolia School (#1561) | |
| 201. [Ref. 156101] <u>One ESE student reported in the October 2010 survey was not in</u> | |
| attendance during the entire 11-day reporting survey. We propose the following adjustment: | |
| 254 ESE Support Level 4 (.5000) | (.5000) |
| 202. [Ref. 156102] <u>Three ESE students were not reported in accordance with their</u> <u>Matrix of Services forms. We propose the following adjustment:</u> | |
| 112 Grades 4-8 with ESE Services .5000 113 Grades 9-12 with ESE Services 1.0000 254 ESE Support Level 4 (1.5000) | .0000 |
| 203. [Ref. 156172] <u>One teacher was not properly certified and was not approved by</u> the School Board to teach out of field. The teacher held certification in Varying | |
| Exceptionalities but taught a course that required a Reading Endorsement. We also | |
| noted that the parents of the students were not notified of the teacher's out-of-field | |
| status. We propose the following adjustment: | |
| 103 Basic 9-12 .7064 254 ESE Support Level 4 (.7019) 255 ESE Support Level 5 (.0045) | <u>.0000</u> <u>(.5000</u>) |
| Deerwood Elementary School (#1601) | |
| 204. [Ref. 160101] <u>The file for one ELL student did not contain documentation</u> justifying the student's continued ESOL placement for a fifth year. We propose the following adjustment: | |
| 102 Basic 4-8 .5000 130 ESOL (.5000) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Deerwood Elementary School (#1601) (Continued) | |
| 205. [Ref. 160102] The FTE earned and the instructional time for two PK ESE | |
| students were incorrectly reported. The students should have been reported for 825 | |
| instructional minutes but were reported for 885 to 1,035 minutes. We also noted that | |
| the reporting of FTE Earned, Course for students in grades PK-3 disclosed that the FTE | |
| calculation was incorrectly based upon 720 hours of instruction per 180-day school year. | |
| (See Finding No. 2.) We also noted one student's Matrix of Services form was missing and | |
| could not be located. We propose the following adjustment: | |
| 255 ESE Support Level 5 (.5014) | <u>(.5014</u>) |
| | <u>(.5014</u>) |
| Shingle Creek Elementary School (#1621) | |
| 206. [Ref. 162101] One ESE student was not reported in accordance with the | |
| student's Matrix of Services form. We propose the following adjustment: | |
| 111 Grades K-3 with ESE Services.5000254 ESE Support Level 4(.5000) | .0000 |
| 207. [Ref. 162102] One ESE student was incorrectly reported in Program No. 255 | |
| (ESE Support Level 5) based on the student's placement in the Hospital and | |
| Homebound Program. However, the student was dismissed from the Program prior to | |
| the February 2011 survey and should have been reported in Program No. 101 | |
| (Basic K-3). We propose the following adjustment: | |
| 101 Basic K-3 .5000 255 ESE Support Level 5 (.5000) | .0000 |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> | | |
|---|--|--|--|
| Shingle Creek Elementary School (#1621) (Continued) | | | |
| 208. [Ref. 162103] One ELL student scored English proficient on the CELLA | | | |
| Composite and Reading portions of the test. However, we did not see evidence that an | | | |
| ELL Committee had been convened to determine the student's continued | | | |
| ESOL-placement status. We propose the following adjustment: | | | |
| 102 Basic 4-8 .9712 130 ESOL (.9712) | .0000 | | |
| 209. [Ref. 162104] The parents of two ELL students were not notified of the | | | |
| students' ESOL placements until after the reporting survey had ended. We propose the | | | |
| following adjustment: | | | |
| 101 Basic K-3 1.0000 130 ESOL (1.0000) | .0000 | | |
| | .0000 | | |
| Freedom High School (#1662) | | | |
| 210. [Ref. 166201] The timecards for nine Career Education 9-12 (OJT) students | | | |
| were missing and could not be located. We also noted the timecards for two of the | | | |
| students reported in other surveys indicated that the students worked less hours than | | | |
| were reported. We propose the following adjustment: | | | |
| 300 Career Education 9-12 (1.6712) | (1.6712) | | |
| 211. [Ref. 166202] Four Career Education 9-12 (OJT) students were reported for | | | |
| more work hours than were supported by their timecards. We also noted the timecard | | | |
| for one of the students was not signed by the student's employer. We propose the | | | |
| following adjustment: | | | |
| 300 Career Education 9-12 (.6996) | (.6996) | | |
| The accompanying notes are an integral part of this schedule. | | | |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Freedom High School (#1662) (Continued) | |
| 212. [Ref. 166203] <u>Nine ELL students were beyond the maximum six-year period</u> allowed for State funding of ESOL. We also noted the following exceptions for four of the students: (a) the ELL <i>Student Plans</i> for two of the students were not reviewed and updated until after the October 2010 reporting survey had ended, and (b) the ELL | |
| Student Plans for two students were incomplete as the students' instructional time and | |
| course schedules were not attached. We propose the following adjustment: | |
| 103 Basic 9-121.3715130 ESOL(1.3715) | .0000 |
| 213. [Ref. 166204] <u>The file for one ELL student did not contain assessment</u> documentation to support the student's initial ESOL placement. We propose the | |
| following adjustment: | |
| 103 Basic 9-12 .5707 130 ESOL (.5707) | .0000 |
| 214. [Ref. 166205] The ELL Student Plans for three students were not completed | |
| until after the reporting surveys had ended. We did note that the students' instructional | |
| time and course schedules were attached; however, they were not printed until June | |
| 2011, after the reported surveys. We propose the following adjustment: | |
| 103 Basic 9-12 1.9622 130 ESOL (1.9622) | .0000 |

Proposed Net

SCHEDULE D (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Adjustments **Findings** (Unweighted FTE) Freedom High School (#1662) (Continued) 215. [Ref. 166206] We noted the following exceptions involving five ELL students: The ELL Student Plan for one student was completed after the 2010-11 school a. <u>year</u>. b. The written parental notifications of the students' ESOL placements were missing and could not be located for four students. We also noted the ELL Student Plan was completed after the 2010-11 school year for one student and was incomplete for one student as the student's instructional time and course schedule were not attached. We propose the following adjustment: 103 Basic 9-12 3.3938 130 ESOL .0000. (3.3938)216. [Ref. 166207] The ELL Student Plans for three students were not reviewed and updated until November 2010, which was after the October 2010 reporting survey. We propose the following adjustment: 103 Basic 9-12 .9511 130 ESOL (.9511).0000 217. [Ref. 166208] One ELL student had returned after an extended absence from the District but was not re-assessed to determine if the student's continued ESOL

 103 Basic 9-12
 .9210

 130 ESOL
 (.9210)
 .0000

placement was appropriate. We also did not see evidence that the parents were notified

of their child's ESOL placement. We propose the following adjustment:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments <u>(Unweighted FTE)</u> |
|--|--|
| Freedom High School (#1662) (Continued) | |
| 218. [Ref. 166209] <u>The file for one ELL student did not contain documentation</u> justifying the student's continued ESOL placement for a fifth year. We propose the | |
| following adjustment: | |
| 103 Basic 9-12 .4505 130 ESOL (.4505) | .0000 |
| 219. [Ref. 166210] One ESE student was absent from school during the entire | |
| 11-day window of the reporting survey and should not have been included with the | |
| survey's results. We propose the following adjustment: | |
| 113 Grades 9-12 with ESE Services (.5000) | (.5000) |
| 220. [Ref. 166211] There was no evidence that the Matrix of Services forms for two | |
| students had been reviewed and updated when the students' new IEPs were prepared in | |
| May 2010. We propose the following adjustment: | |
| 113 Grades 9-12 with ESE Services 1.5000 254 ESE Support Level 4 (.5000) 255 ESE Support Level 5 (1.0000) | <u>.0000</u> |
| | <u>(2.8708</u>) |
| Proposed Net Adjustment | <u>(76.4664</u>) |

SCHEDULE E

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **RECOMMENDATIONS AND REGULATORY CITATIONS** For the Fiscal Year Ended June 30, 2011

For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported with that survey's results; (2) only students who have not exceeded the maximum six-year period of State funding of ESOL should be reported in the ESOL Program; (3) re-assessments should be made for all returning ELL students after an extended absence from the District; (4) ELL Student Plans should be reviewed and updated annually and properly maintained in the students' files; (5) ELL Student Plans should be properly dated such that it can be determined that the ELL Student Plans are timely prepared and should be complete with the students' instructional time and course schedules attached; (6) parents should be properly notified prior to the student's ESOL placement and those notification letters should be dated; (7) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to students' entry into that year based on the students' individual anniversary dates; (8) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (9) ESE students are reported in accordance with their Matrix of Services forms and those forms are properly scored and maintained in the students' files; (10) there should be evidence of review of the *Matrix of Services* form to ensure that the IEP services are still properly represented by the Matrix of Services form; (11) students should be reported appropriately for their on-campus instruction based on the Matrix of Services form applicable to that placement and not based on the students' Hospital and Homebound placements; (12) PK ESE students should be reported for only instructional time and pull-out time for therapy sessions not to exceed what the instructional day permits and that the FTE reported for that time is accurately calculated per the FTE General Instructions; (13) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (14) students in Career Education 9-12 (OJT) are reported in accordance with the students' time worked as documented on their timecards; (15) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (16) parents are appropriately notified of teachers' out-of-field status; and (17) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **RECOMMENDATIONS AND REGULATORY CITATIONS** For the Fiscal Year Ended June 30, 2011

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

Regulatory Citations

Reporting Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program Section 1011.61, F.S. Definitions Section 1011.62, F.S. Funds for Operation of Schools Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records FTE General Instructions 2010-11 Attendance Section 1003.23, F.S. Attendance Records and Reports Rules 6A-1.044(3) and (6)(c), F.A.C. Pupil Attendance Records Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records FTE General Instructions 2010-11 Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook English for Speakers of Other Languages (ESOL) Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for English Language Learners Rule 6A-6.0902, F.A.C. Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners of English Language Learners Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Instruction for English Language Learners

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **RECOMMENDATIONS AND REGULATORY CITATIONS** For the Fiscal Year Ended June 30, 2011

Regulatory Citations (Continued)

| Career Education On-the-Job Attenda | nce | |
|--|--|--|
| Rule 6A-1.044(6)(c), F.A.C. | Pupil Attendance Records | |
| Career Education On-the-Job Funding | <u>g Hours</u> | |
| Rule 6A-6.055(3), F.A.C. | Definitions of Terms Used in Vocational Education and Adult Programs | |
| FTE General Instructions 2010-11 | | |
| Exceptional Education | | |
| Section 1003.57, F.S | Exceptional Students Instruction | |
| Section 1011.62, F.S | Funds for Operation of Schools | |
| Section 1011.62(1)(e), F.S | Funding Model for Exceptional Student Education Programs | |
| Rule 6A-6.03028, F.A.C | Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities | |
| Rule 6A-6.03029, F.A.C. | Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years | |
| Rule 6A-6.0312, F.A.C. | Course Modifications for Exceptional Students | |
| Rule 6A-6.0331, F.A.C. | General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services | |
| Rule 6A-6.0334, F.A.C. | Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students | |
| Rule 6A-6.03411, F.A.C | Definitions, ESE Policies and Procedures, and ESE Administrators | |
| Matrix of Services Handbook (2004 Revised Edition) | | |
| Teacher Certification | | |
| Section 1012.42(2), F.S | Teacher Teaching Out-of-Field; Notification Requirements | |
| Section 1012.55, F.S | Positions for Which Certificates Required | |
| Rule 6A-1.0502, F.A.C. | Non-certificated Instructional Personnel | |
| Rule 6A-1.0503, F.A.C. | Definition of Qualified Instructional Personnel | |
| Rule 6A-4.001, F.A.C. | Instructional Personnel Certification | |
| Rule 6A-6.0907, F.A.C | Inservice Requirements for Personnel of Limited English Proficient Students | |

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **NOTES TO SCHEDULES** For the Fiscal Year Ended June 30, 2011

NOTE A – SUMMARY

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

1. <u>School District of Orange County</u>

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

For the fiscal year ended June 30, 2011, the District operated 238 schools serving prekindergarten through twelfth grade students, reported 174,720.05 unweighted FTE, and received approximately \$396 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **NOTES TO SCHEDULES** For the Fiscal Year Ended June 30, 2011

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for a group of programs for 25 hours per week for 180 days.

4. <u>Calculation of FEFP Funds</u>

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

5. <u>FTE Surveys</u>

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students **NOTES TO SCHEDULES** For the Fiscal Year Ended June 30, 2011

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

7. <u>Statutes and Rules</u>

The following statutes and rules are of significance to the administration of Florida public education:

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Orange County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students NOTES TO SCHEDULES

For the Fiscal Year Ended June 30, 2011

NOTE B - SAMPLING (Continued)

| District-Level:CStudent Management Solutions (SMS) System – Reporting Exceptions1Reporting of PK-3 ESE Students21. La Amistad32. Life Skills Center Charter School4 and 53. Florida Mall Education Center6 through 84. Princeton House Charter School13 through 125. Workforce Advantage Academy Charter School13 through 156. Boone High School16 through 277. East Orlando Education Center28 through 308. Universal Education Center31 and 329. Lakeville Elementary School35 and 3611. Cypress Springs Elementary School37 and 3812. Oakshire Elementary School39 through 4313. Lawton Chiles Elementary School39 through 4714. Pineloch Elementary School48 through 5615. Lake Gem Elementary School60 through 6417. Audubon Park Elementary School69 and 7019. Glenridge Middle School102 through 11321. Colonial High School108 through 1322. Northlake Park Community Elementary School124 through 1223. Durance Elementary School108 through 1324. Northlake Park Community Elementary School124 through 1325. Durance Elementary School124 through 1326. Aduetor Heigh School124 through 1327. Azalea Park Elementary School124 through 1328. Northlake Park Community Elementary School124 through 13129. Ventura Elementary School124 through 13129. Durance Elementary School126 and 127 <th></th> <th>School Name/Description</th> <th>Finding Number(s)</th> | | School Name/Description | Finding Number(s) |
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| 17. Audubon Park Elementary School65 through 6818. Dream Lake Elementary School69 and 7019. Glenridge Middle School71 through 7520. Azalea Park Elementary School76 through 8121. Colonial High School82 through 10122. Evans High School102 through 10723. Engelwood Elementary School108 through 11324. Northlake Park Community Elementary School114 through 12025. Durrance Elementary School126 and 12727. McCoy Elementary School128 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | | | 57 through 59 |
| 18. Dream Lake Elementary School69 and 7019. Glenridge Middle School71 through 7520. Azalea Park Elementary School76 through 8121. Colonial High School82 through 10122. Evans High School102 through 10723. Engelwood Elementary School108 through 11324. Northlake Park Community Elementary School114 through 12025. Durrance Elementary School121 through 12526. Lancaster Elementary School126 and 12727. McCoy Elementary School132 through 13128. Dr. Phillips High School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 16. | Lake Silver Elementary School | 60 through 64 |
| 19. Glenridge Middle School71 through 7520. Azalea Park Elementary School76 through 8121. Colonial High School82 through 10122. Evans High School102 through 10723. Engelwood Elementary School108 through 11324. Northlake Park Community Elementary School114 through 12025. Durrance Elementary School121 through 12526. Lancaster Elementary School126 and 12727. McCoy Elementary School132 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 17. | Audubon Park Elementary School | 65 through 68 |
| 20. Azalea Park Elementary School76 through 8121. Colonial High School82 through 10122. Evans High School102 through 10723. Engelwood Elementary School108 through 11324. Northlake Park Community Elementary School114 through 12025. Durrance Elementary School121 through 12526. Lancaster Elementary School126 and 12727. McCoy Elementary School128 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 18. | Dream Lake Elementary School | 69 and 70 |
| 21. Colonial High School82 through 10122. Evans High School102 through 10723. Engelwood Elementary School108 through 11324. Northlake Park Community Elementary School114 through 12025. Durrance Elementary School121 through 12526. Lancaster Elementary School126 and 12727. McCoy Elementary School128 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 19. | Glenridge Middle School | 71 through 75 |
| 22. Evans High School102 through 10723. Engelwood Elementary School108 through 11324. Northlake Park Community Elementary School114 through 12025. Durrance Elementary School121 through 12526. Lancaster Elementary School126 and 12727. McCoy Elementary School128 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School171 through 170 | 20. | Azalea Park Elementary School | 76 through 81 |
| 23. Engelwood Elementary School108 through 11324. Northlake Park Community Elementary School114 through 12025. Durrance Elementary School121 through 12526. Lancaster Elementary School126 and 12727. McCoy Elementary School128 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School171 through 170 | 21. | Colonial High School | 82 through 101 |
| 24. Northlake Park Community Elementary School114 through 12025. Durrance Elementary School121 through 12526. Lancaster Elementary School126 and 12727. McCoy Elementary School128 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 22. | Evans High School | 102 through 107 |
| 25. Durrance Elementary School121 through 12526. Lancaster Elementary School126 and 12727. McCoy Elementary School128 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 23. | Engelwood Elementary School | 108 through 113 |
| 26. Lancaster Elementary School126 and 12727. McCoy Elementary School128 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 24. | Northlake Park Community Elementary School | 114 through 120 |
| 27. McCoy Elementary School128 through 13128. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 25. | Durrance Elementary School | 121 through 125 |
| 28. Dr. Phillips High School132 through 13929. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 26. | Lancaster Elementary School | 126 and 127 |
| 29. Ventura Elementary School140 through 14830. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | | | 128 through 131 |
| 30. Waterbridge Elementary School149 through 15331. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | | | 132 through 139 |
| 31. Windy Ridge K-8 School154 through 16232. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | | • | 140 through 148 |
| 32. John Young Elementary School163 through 17033. Sadler Elementary School171 through 176 | 30. | Waterbridge Elementary School | 149 through 153 |
| 33. Sadler Elementary School171 through 176 | | | 154 through 162 |
| | | | - |
| 34. Shenandoah Elementary School 177 through 179 | | | 0 |
| | | • | 0 |
| 35. Palmetto Elementary School180 through 188 | | | e |
| 36. West Orange High School189 through 200 | | 0 0 | e |
| 37. Magnolia School201 through 203 | | 0 | e |
| 38. Deerwood Elementary School204 and 205 | | | |
| 39. Shingle Creek Elementary School206 through 20910. English Creek Elementary School200 through 209 | | | - |
| 40. Freedom High School210 through 220 | 40. | Freedom High School | 210 through 220 |



DAVID W. MARTIN, CPA AUDITOR GENERAL **AUDITOR GENERAL**

STATE OF FLORIDA

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

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

We have examined management's assertion, included in its representation letter dated August 23, 2011, that the Orange County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 170 of the 762 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 6, 7, 8, 9, 10, 11, 12, 13, 14, 16, and 17.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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

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

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

Respectfully submitted,

J. Marte

David W. Martin, CPA June 18, 2012

SCHEDULE F

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **POPULATIONS, SAMPLES, AND TEST RESULTS** For the Fiscal Year Ended June 30, 2011

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (2,505) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (146,340) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

| | Number of Students |
|--|--------------------|
| <u>Ridership Category</u> | Transported |
| | - |
| IDEA (K-12), Weighted | 2,872 |
| IDEA (K-12), Unweighted | 733 |
| IDEA (PK), Weighted | 1,029 |
| IDEA (PK), Unweighted | 416 |
| Teenage Parents and Infants | 392 |
| Hazardous Walking | 887 |
| Two Miles or More | 139,371 |
| Center to Center (IDEA), Weighted | 30 |
| Center to Center (IDEA), Unweighted | 349 |
| Center to Center (Vocational and Dual Enrollme | ent) <u>261</u> |
| Total | <u>146,340</u> |

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

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **POPULATIONS, SAMPLES, AND TEST RESULTS** For the Fiscal Year Ended June 30, 2011

Our examination results are summarized below:

| | Buses | Buses Studen | |
|---|-------------------|-------------------|-------------------|
| | Proposed | | Proposed |
| | Net | With | Net |
| Description | <u>Adjustment</u> | Exceptions | <u>Adjustment</u> |
| We noted that the reported number of buses in operation was overstated. | (39) | | |
| We sampled 762 of the 146,340 students reported as being transported by the District. | | 170 | (118) |
| We also noted certain issues in conjunction with our general | | | |
| tests of student transportation that resulted in the addition of | | | |
| 2,553 students. | | <u>2,553</u> | <u>(2,486</u>) |
| Totals | <u>(39</u>) | <u>(2,723</u>) | <u>(2,604)</u> |

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

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

SCHEDULE G

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation FINDINGS AND PROPOSED ADJUSTMENTS For the Fiscal Year Ended June 30, 2011

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 127.

Students Transported Proposed Net Adjustments

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2010 surveys and the February and June 2011 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] <u>The number of days in term was incorrectly reported for 2,177</u> <u>students in the July 2010 survey. The students were reported for either 4 days in term</u> (2,174 students) or 44 days in term (3 students) but should have been reported for 5 <u>days in term. We propose the following adjustments</u>:

July 2010 Survey 44 Days in Term IDEA (K-12), Weighted

(3)

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| | Students Transported Proposed Net |
|--|---|
| Findings | Adjustments |
| July 2010 Survey(Continued)4 Days in TermIDEA (K-12), WeightedIDEA (K-12), Unweighted(463)IDEA (K-12), Unweighted(35) | |
| IDEA (PK), Weighted(93)IDEA (PK), Unweighted(29)Teenage Parents and Infants(30)Two Miles or More(1524) | |
| 5 Days in TermIDEA (K-12), Weighted466IDEA (K-12), Unweighted35IDEA (PK), Weighted93IDEA (PK), Unweighted29Teenage Parents and Infants30Two Miles or More1,524 | 0 |
| 2. [Ref. 54] The number of days in term for 16 students in the October 2010 and | |
| February 2011 surveys who were enrolled in the District's Gifted Program was reported | |
| incorrectly for 90 days in term and should have been reported for only 18 days in term. | |
| We propose the following adjustments: | |
| <u>October 2010 Survey</u> <u>90 Days in Term</u> Center to Center (IDEA), Unweighted (6) | |
| <u>18 Days in Term</u> Center to Center (IDEA), Unweighted 6 | |
| February 2011 Survey90 Days in TermCenter to Center (IDEA), Unweighted(10) | |
| 18 Days in TermCenter to Center (IDEA), Unweighted10 | 0 |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Students Transported Proposed Net Adjustments

3. [Ref. 59] <u>We noted the following exceptions regarding the number of days in</u> <u>term reported for 29 students</u>:

- a. <u>Twenty-one students were reported in the Center to Center (Vocational and</u> <u>Dual Enrollment) ridership category for a 90-day term; however, the students</u> <u>should have been reported for a 54-day term.</u>
- b. <u>A total of 6 students were incorrectly reported for days in term as follows:</u>
 - <u>Three students in the Center to Center (IDEA)</u>, <u>Unweighted ridership</u> category should have been reported for 72 days in term but were reported for 90 days in term (2 students) and 54 days in term (1 student).
 - Three students were reported for 90 days in term in the Center to Center (Vocational and Dual Enrollment), Unweighted ridership category but the students were actually IDEA students who should have been reported for 72 days in term (2 students) and 54 days in term (1 student) in the Center to Center (IDEA), Unweighted ridership category.
- c. <u>Two students reported in the Center to Center (Vocational and Dual</u> <u>Enrollment) ridership category for 18-day and 89-day terms, respectively,</u> <u>should have been reported for a 90-day term</u>.

We propose the following adjustments:

| a. | October 2010 Survey | |
|----|---|------|
| | <u>90 Days in Term</u> | |
| | Center to Center (Vocational and Dual Enrollment) | (12) |
| | | |
| | <u>54 Days in Term</u> | |
| | Center to Center (Vocational and Dual Enrollment) | 12 |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Students Transported **Proposed Net Findings** Adjustments February 2011 Survey 90 Days in Term Center to Center (Vocational and Dual Enrollment) (9)54 Days in Term Center to Center (Vocational and Dual Enrollment) 9 0 b. October 2010 Survey 90 Days in Term Center to Center (IDEA), Unweighted (2)54 Days in Term Center to Center (IDEA), Unweighted (1) 72 Days in Term Center to Center (IDEA), Unweighted 3 February 2011 Survey 90 Days in Term Center to Center (Vocational and Dual Enrollment) (3) 72 Days in Term Center to Center (IDEA), Unweighted 2 54 Days in Term Center to Center (IDEA), Unweighted 1 0 c. October 2010 Survey 18 Days in Term Center to Center (Vocational and Dual Enrollment) (1)90 Days in Term Center to Center (Vocational and Dual Enrollment) 1 February 2011 Survey 89 Days in Term Center to Center (Vocational and Dual Enrollment) (1) 90 Days in Term Center to Center (Vocational and Dual Enrollment) 0 1

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Students Transported Proposed Net Adjustments

4. [Ref. 62] <u>We noted the following exceptions regarding the number of days in</u> term reported for 39 students enrolled in the Speech and Language Program:

- a. <u>Thirty-five PK students enrolled in the Speech and Language ESE Program in</u> <u>Center to Center (IDEA) ridership categories (Weighted – 14 students and</u> <u>Unweighted – 21 students) were reported for 90 days in term but should have</u> <u>been reported for 36 days in term.</u>
- b. <u>One PK student did not have a course schedule at the assigned school to</u> support the student's reporting in the Center to Center (IDEA), Unweighted ridership category and was not otherwise eligible for State transportation funding.
- c. <u>One PK student in the Center to Center (IDEA)</u>, <u>Unweighted ridership</u> <u>category was reported for an 18-day term but should have been reported for a</u> <u>36-day term</u>.
- d. <u>Two PK students reported for a 90-day term (one in Center to Center [IDEA],</u> <u>Unweighted and one in the Center to Center [IDEA]</u>, Weighted) should have <u>been reported for an 18-day term and 54-day term, respectively</u>.

We propose the following adjustments:

| a. | October 2010 Survey | |
|----|-------------------------------------|-----|
| | 90 Days in Term | |
| | Center to Center (IDEA), Weighted | (1) |
| | Center to Center (IDEA), Unweighted | (4) |
| | <u>36 Days in Term</u> | |
| | Center to Center (IDEA), Weighted | 1 |
| | Center to Center (IDEA), Unweighted | 4 |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Students Transported **Proposed Net Findings** Adjustments February 2011 Survey 90 Days in Term Center to Center (IDEA), Weighted (13)Center to Center (IDEA), Unweighted (17)36 Days in Term Center to Center (IDEA), Weighted 13 Center to Center (IDEA), Unweighted 0 17 b. February 2011 Survey 90 Days in Term Center to Center (IDEA), Unweighted <u>(1</u>) (1)c. February 2011 Survey 18 Days in Term Center to Center (IDEA), Unweighted (1)36 Days in Term Center to Center (IDEA), Unweighted 1 0 d. February 2011 Survey 90 Days in Term Center to Center (IDEA), Weighted (1) Center to Center (IDEA), Unweighted (1)18 Days in Term Center to Center (IDEA), Unweighted 1 54 Days in Term Center to Center (IDEA), Weighted 0 1 5. [Ref. 65] The number of days in term for 19 students were incorrectly reported. The students were reported for varying numbers of days (90, 14, 13, or 2 days) but should have all been reported for a 12-day term. We propose the following adjustments: June 2011 Survey

| <u>June 2011 Survey</u> | |
|-------------------------|-----|
| <u>90 Days in Term</u> | |
| Two Miles or More | (1) |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation FINDINGS AND PROPOSED ADJUSTMENTS

For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | | Students Transported Proposed Net Adjustments |
|---|---------------------|--|
| June 2011 Survey (Continued) <u>14 Days in Term</u> Two Miles or More | (1) | |
| <u>13 Days in Term</u> IDEA (K-12), Unweighted IDEA (PK), Unweighted Two Miles or More | (1) (4) (11) | |
| <u>2 Days in Term</u> IDEA (K-12), Unweighted | (1) | |
| <u>12 Days in Term</u> IDEA (K-12), Unweighted IDEA (PK), Unweighted Two Miles or More | 2 4 <u>13</u> | 0 |
| | | |

6. [Ref. 64] <u>Bus driver reports for 39 buses (affecting 43 students) were missing</u> and could not be located. This resulted in the reported number of buses in operation and students transported being overstated as follows:

- a. <u>The reported number of buses in operation was overstated by 3 buses in the</u> July 2010 survey, 8 buses in the October 2010 survey, 5 buses in the February 2011 survey, and 23 buses in the June 2011 survey for a total of 39 buses.
- b. <u>Forty-three students (4 of whom were in our sample) were reported as being</u> <u>transported on those buses; however, without the bus driver reports, the</u> <u>students could not be validated as being eligible for State transportation</u> <u>funding</u>.

We propose the following adjustments:

| a. | July 2010 Survey Number of Buses in Operation | | |
|----|---|-----|--|
| | October 2010 Survey Number of Buses in Operation | (8) | |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation FINDINGS AND PROPOSED ADJUSTMENTS

For the Fiscal Year Ended June 30, 2011

| <u>Findin</u> | <u>gs</u> | | | | Students Transported Proposed Net Adjustments |
|----------------|---|------------------|--------------|--------------------|--|
| | February 2011 Survey | | | | |
| | Number of Buses in Operation | (5) | | | |
| | June 2011 Survey Number of Buses in Operation | <u>(23</u>) | <u>(39</u>) | | |
| b. | October 2010 Survey 90 Days in Term | | | | |
| | Two Miles or More | | | (3) | |
| | Center to Center (Vocational and Dual I | Enrollme | ent) | (1) | |
| | <u>18 Days in Term</u> Center to Center (IDEA), Unweighted | | | (1) | |
| | February 2011 Survey | | | | |
| | <u>99 Days in Term</u> | | | | |
| | Two Miles or More | | | (1) | |
| | <u>90 Days in Term</u> | | | | |
| | Two Miles or More | | | (9) | |
| | <u>18 Days in Term</u> | | | | |
| | Center to Center (IDEA), Unweighted | | | (1) | |
| | June 2011 Survey | | | | |
| | <u>13 Days in Term</u> | | | | |
| | IDEA (PK), Unweighted | | | (2) | |
| | Two Miles or More | | | (7) | |
| | Center to Center (IDEA), Weighted | | | (8) | |
| | Center to Center (IDEA), Unweighted | | | (9) | |
| | <u>12 Days in Term</u> | | | | |
| | Two Miles or More | | | <u>(1</u>) | (43) |
| 7. | [Ref. 52] We noted that 74 of our sampl | | | | |
| drivers | reports as riding on the buses assigned of | <u>luring th</u> | e reporting | survey periods. We | |
| <u>also no</u> | ted the following for 16 of those students | <u>.</u> | | | |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Findings

Students Transported Proposed Net Adjustments

- a. <u>The IEPs for two students reported in the IDEA (K-12)</u>, Weighted ridership category did not authorize weighted services.
- <u>The IEP for one student reported in the IDEA (K-12), Unweighted ridership</u> category, who was enrolled in the Specific Learning Disabilities ESE Program, did not require specialized transportation services.
- c. <u>Seven students (one student reported in the IDEA (K-12), Unweighted</u> ridership category and six students reported in the Hazardous Walking ridership category) lived more than two miles from their assigned schools and should have been reported in the Two Miles or More ridership category.
- d. <u>Two students reported in the Two Miles or More ridership category actually</u> <u>lived less than two miles from their assigned school and were not eligible for</u> <u>State transportation funding.</u>
- e. <u>Three students reported in the Center to Center (IDEA)</u>, <u>Unweighted ridership</u> <u>category were not actually transported to another center and were not otherwise</u> <u>eligible for State transportation funding</u>.
- f. <u>One student reported in the Center to Center (IDEA)</u>, <u>Unweighted ridership</u> <u>category was reported for a 90-day term but actually was transported only for a</u> <u>54-day term.</u>

We propose the following adjustments:

July 2010 Survey

| 5 Days in Term | |
|-----------------------|-----|
| IDEA (K-12), Weighted | (1) |
| Two Miles or More | (1) |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | | Students Transported Proposed Net <u>Adjustments</u> |
|--|-------------------|---|
| <u>r munigs</u> | | <u>- Adjustitients</u> |
| October 2010 Survey | | |
| 90 Days in Term | | |
| IDEA (K-12), Weighted | (2) | |
| IDEA (K-12), Unweighted | (3) | |
| IDEA (PK), Unweighted | (1) | |
| Teenage Parents and Infants | (6) | |
| Hazardous Walking | (11) | |
| Two Miles or More | (8) | |
| 72 Days in Term | | |
| Center to Center (IDEA), Unweighted | (1) | |
| | | |
| <u>18 Days in Term</u> | | |
| Center to Center (IDEA), Unweighted | (1) | |
| February 2011 Survey | | |
| 90 Days in Term | | |
| IDEA (K-12), Unweighted | (2) | |
| IDEA (PK), Weighted | (1) | |
| Teenage Parents and Infants | (2) | |
| Hazardous Walking | (15) | |
| Two Miles or More | (12) | |
| Center to Center (Vocational and Dual Enrollment) | (5) | |
| <u>18 Davs in Term</u> | | |
| Center to Center (IDEA), Unweighted | <u>(2</u>) | (74) |
| Senter to Senter (IDEA), Shweighted | <u>(</u> 2) | |
| 8. [Ref. 53/66] Fifteen students [10 students were in our sample] (5 students | nts in the | |
| July 2010 survey and 10 students in the June 2011 survey) were not enrolled | <u>l in their</u> | |
| assigned schools during the reporting surveys. We propose the following adjust | ments: | |
| Def 52 | | |
| <u>Ref. 53</u> July 2010 Survey | | |
| <u>5 Davs in Term</u> | | |
| <u>5 Days in Term</u> IDEA (K-12), Weighted | (1) | |
| $T = M^{2}$ | (1) | |

Two Miles or More (4)

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | | Students Transported Proposed Net Adjustments |
|--|----------------|--|
| Ref. 53 (Continued) | | |
| June 2011 Survey | | |
| 12 Days in Term | | |
| IDEA (K-12), Unweighted | (1) | |
| IDEA (PK), Unweighted | (1) | |
| Center to Center (IDEA), Unweighted | <u>(1</u>) | (8) |
| <u>Ref. 66</u> | | |
| June 2011 Survey | | |
| <u>13 Days in Term</u> | | |
| Center to Center (IDEA), Weighted | (3) | |
| Center to Center (IDEA), Unweighted | <u>(4</u>) | (7) |
| 9. [Ref. 55] We determined that 34 students in our sample (24 students rep | orted in | |
| the IDEA [K-12], Unweighted ridership category and 10 students reported | in the | |
| Hazardous Walking ridership category) actually lived over two miles from sch | ool and | |
| should have been reported in the Two Miles or More ridership category. We | | |
| | <u>510p000</u> | |
| the following adjustments: | | |
| July 2010 Survey | | |
| <u>5 Days in Term</u> | | |
| IDEA (K-12), Unweighted | (2) | |
| Two Miles or More | 2 | |
| October 2010 Survey | | |
| 90 Days in Term | | |
| IDEA (K-12), Unweighted | (5) | |
| Hazardous Walking | (8) | |
| Two Miles or More | 13 | |
| February 2011 Survey | | |
| <u>90 Days in Term</u> | | |
| | (0) | |

The accompanying notes are an integral part of this schedule.

(8)

(2)

10

IDEA (K-12), Unweighted

Hazardous Walking

Two Miles or More

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Students Transported Proposed Net Adjustments | | |
|--|--|--|--|
| June 2011 Survey | | | |
| <u>12 Days in Term</u> | | | |
| IDEA (K-12), Unweighted (9) | | | |
| Two Miles or More <u>9</u> | 0 | | |
| 10. [Ref. 56] Nine students in our sample reported in IDEA ridership categories | | | |
| were not enrolled in Exceptional education programs and were not otherwise eligible for | | | |
| State transportation funding. We propose the following adjustments: | | | |
| | | | |
| <u>October 2010 Survey</u> 90 Days in Term | | | |
| IDEA (K-12), Unweighted (2) | | | |
| | | | |
| <u>February 2011 Survey</u> | | | |
| <u>90 Days in Term</u> IDEA (K-12), Weighted (1) | | | |
| IDEA (K-12), Unweighted (5) | | | |
| IDEA (PK), Unweighted (1) | (9) | | |
| 11. [Ref. 57] We determined that 13 students in our sample reported in the Two | <u>.</u> | | |
| Miles or More ridership category actually lived less than two miles from school and were | | | |
| not eligible for State transportation funding. We propose the following adjustments: | | | |
| not engible for state transportation rending. We propose the following adjustments. | | | |
| July 2010 Survey | | | |
| <u>5 Days in Term</u> Two Miles or More (8) | | | |
| Two Miles or More (8) | | | |
| October 2010 Survey | | | |
| <u>90 Days in Term</u> | | | |
| Two Miles or More (2) | | | |
| February 2011 Survey | | | |
| <u>12 Days in Term</u> | | | |
| Two Miles or More (3) | (13) | | |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Students Transported Proposed Net Adjustments

Findings

12. [Ref. 58] <u>We noted the following exceptions for 92 students (one student was in our sample)</u>:

- a. <u>Thirty-five PK students were enrolled in the District's Voluntary</u> <u>Prekindergarten (VPK) Program and were not eligible for State transportation</u> <u>funding</u>.
- b. Fourteen students reported in PK student ridership categories were not actually in a PK grade-level but were eligible for other ridership categories, as follows: 6 students were eligible for reporting in the IDEA (K-12), Weighted ridership category and 8 students were eligible for reporting in the Two Miles or More ridership category.
- c. <u>Forty-three PK students were reported in non-PK grade-level ridership categories but were actually in the PK grade-level; thus, the students were eligible for reporting in other ridership categories as follows: 6 students in the IDEA (PK), Weighted ridership category, 36 students in the IDEA (PK), Unweighted ridership category, and 1 student in the Teenage Parents and Infants ridership category.</u>

We propose the following adjustments:

| a. | October 2010 Survey | | |
|----|-----------------------------|-------------|------|
| | <u>90 Days in Term</u> | | |
| | Hazardous Walking | (1) | |
| | Two Miles or More | (28) | |
| | | | |
| | <u>February 2011 Survey</u> | | |
| | <u>90 Days in Term</u> | | |
| | Two Miles or More | <u>(6</u>) | (35) |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Students Transported Proposed Net Adjustments |
|---|--|
| b. July 2010 Survey5 Days in TermIDEA (K-12), WeightedIDEA (PK), WeightedIDEA (PK), UnweightedIDEA (PK), UnweightedTwo Miles or More2 | |
| October 2010 Survey90 Days in TermIDEA (K-12), Weighted1DEA (PK), Weighted1DEA (PK), Weighted1DEA (PK), Unweighted1DEA (PK), Unweighted2 | |
| February 2011 Survey90 Days in TermIDEA (K-12), Weighted1IDEA (PK), Weighted(2)IDEA (PK), Unweighted(1)Two Miles or More2 | |
| June 2011 Survey12 Days in TermIDEA (K-12), UnweightedIDEA (PK), WeightedIDEA (PK), UnweightedIDEA (PK), UnweightedTwo Miles or More2 | 0 |
| c. July 2010 Survey <u>5 Days in Term</u> IDEA (K-12), Weighted (1) IDEA (PK), Weighted 1 | |
| October 2010 Survey90 Days in TermIDEA (K-12), WeightedIDEA (K-12), UnweightedIDEA (PK), WeightedIDEA (PK), Weighted3IDEA (PK), Unweighted22Teenage Parents and Infants1Two Miles or More(22) | |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation FINDINGS AND PROPOSED ADJUSTMENTS

For the Fiscal Year Ended June 30, 2011

| Findings | Students Transported Proposed Net <u>Adjustments</u> | | |
|---|---|--|--|
| | | | |
| <u>February 2011 Survey</u> <u>90 Davs in Term</u> | | | |
| IDEA (K-12), Weighted (1 |) | | |
| IDEA (PK), Weighted | - | | |
| IDEA (PK), Unweighted 11 | | | |
| Two Miles or More (11 |) | | |
| June 2011 Survey | | | |
| <u>12 Davs in Term</u> | | | |
| IDEA (K-12), Weighted (2 | 2) | | |
| IDEA (K-12), Unweighted | | | |
| IDEA (PK), Weighted 1 | | | |
| IDEA (PK), Unweighted | | | |
| Two Miles or More | <u>)</u> 0 | | |
| 13. [Ref. 60] Eight students (one was in our sample) reported in Center to Center | <u>21</u> | | |
| ridership categories were misclassified as follows: (a) seven ESE students were reporte | <u>d</u> | | |
| in the Center to Center (Vocational and Dual Enrollment) ridership category but th | <u>e</u> | | |
| students were IDEA students and should have been reported in the Center to Center | <u>er</u> | | |
| (IDEA), Unweighted ridership category, and (b) one student was reported in the Center | er | | |
| to Center (IDEA), Unweighted ridership category but was not an IDEA studen | <u>t;</u> | | |
| however, the student was eligible to be reported in the Center to Center (Vocational an | <u>d</u> | | |
| Dual Enrollment) ridership category. We propose the following adjustments: | | | |
| October 2010 Survey 90 Days in Term | | | |
| Center to Center (IDEA), Unweighted | | | |
| Center to Center (Vocational and Dual Enrollment) (2 | 2) | | |
| 90 Days in Term | | | |
| Center to Center (IDEA), Unweighted (1 | | | |
| Center to Center (Vocational and Dual Enrollment) 1 | | | |

Students Transported Proposed Net

<u>SCHEDULE G</u> (Continued)

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation FINDINGS AND PROPOSED ADJUSTMENTS For the Fiscal Year Ended June 30, 2011

| <u>Findings</u> | Proposed Net Adjustments |
|---|-----------------------------|
| February 2011 Survey90 Days in TermCenter to Center (IDEA), Unweighted5Center to Center (Vocational and Dual Enrollment)(5) | 0 |
| 14. [Ref. 61] We determined for 29 students (3 were in our sample) reported in | |
| Center to Center ridership categories that the students were not being transported from | |
| one center to another center and were not otherwise eligible for State transportation | |
| funding. We propose the following adjustments: | |
| October 2010 Survey90 Days in TermCenter to Center (IDEA), Unweighted(1)Center to Center (Vocational and Dual Enrollment)(5)February 2011 Survey90 Days in TermCenter to Center (IDEA), Weighted(2)Center to Center (IDEA), Unweighted(4)Center to Center (Vocational and Dual Enrollment)(4)18 Days in TermCenter to Center (IDEA), Unweighted(13) | (29) |
| 15. [Ref. 63] We examined the reported ridership for all surveys as part of our | |
| general tests and noted that 2,380 students reported for State transportation funding did not have a matching demographic record in the State FTE database. We presented this information to transportation management who were unable to account for these student reportings. Accordingly, we propose the following adjustments: | |

| July 2010 Survey | |
|-------------------|--|
| 44 Days in Term | |
| Two Miles or More | |

The accompanying notes are an integral part of this schedule.

(1)

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation FINDINGS AND PROPOSED ADJUSTMENTS

For the Fiscal Year Ended June 30, 2011

| Findings | | Students Transported Proposed Net <u>Adjustments</u> |
|---|---|---|
| July 2010 Survey (Continued) | | |
| 4 Days in Term | | |
| IDEA (K-12), Weighted | (21) | |
| IDEA (K-12), Unweighted | (3) | |
| IDEA (PK), Weighted | (6) | |
| IDEA (PK), Unweighted | (2) | |
| Teenage Parents and Infants Two Miles or More | $\begin{pmatrix} 6 \\ (2(4)) \end{pmatrix}$ | |
| I WO MILES OF MORE | (364) | |
| October 2010 Survey | | |
| <u>90 Davs in Term</u> | | |
| IDEA (K-12), Weighted | (8) | |
| IDEA (K-12), Unweighted | (3) | |
| IDEA (PK), Weighted | (8) | |
| IDEA (PK), Unweighted | (4) | |
| Teenage Parents and Infants | (10) | |
| Hazardous Walking | (11) | |
| Two Miles or More | (917) | |
| February 2011 Survey | | |
| <u>98 Davs in Term</u> | | |
| Two Miles or More | (1) | |
| | | |
| 90 Days in Term | | |
| IDEA (K-12), Weighted | (1) | |
| IDEA (PK), Weighted | (3) | |
| IDEA (PK), Unweighted | (1) | |
| Teenage Parents and Infants | (1) | |
| Two Miles or More | (245) | |
| Center to Center (IDEA), Unweighted | (1) | |
| Center to Center (Vocational and Dual Enrollment) | (5) | |
| June 2011 Survey | | |
| <u>90 Days in Term</u> | | |
| IDEA (K-12), Weighted | (2) | |
| | | |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

Students Transported **Proposed Net Findings** Adjustments June 2011 Survey (Continued) 12 Days in Term IDEA (K-12), Weighted (94)IDEA (K-12), Unweighted (11)IDEA (PK), Weighted (39)IDEA (PK), Unweighted (15)Teenage Parents and Infants (8)Two Miles or More (589)(2,380)16. [Ref. 67] The District was unable to provide documentation to support the reporting of three students in our sample (two infants and one parent) in the Teenage Parents and Infants ridership category. However, we noted that the parent was eligible for reporting in the Two Miles or More ridership category and the infants were not otherwise eligible for State transportation funding. We propose the following adjustments: October 2010 Survey 90 Days in Term Teenage Parents and Infants (1) February 2011 Survey 90 Days in Term Teenage Parents and Infants (1) Two Miles or More June 2011 Survey 12 Days in Term Teenage Parents and Infants (2)<u>(1</u>) 17. [Ref. 68] We noted the following exceptions for 18 students in our sample involving their IEPs and reported ridership categories:

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation FINDINGS AND PROPOSED ADJUSTMENTS For the Fiscal Year Ended June 30, 2011

Findings

Students Transported Proposed Net Adjustments

0

- a. <u>The IEPs for 15 students reported in the IDEA (K-12)</u>, Weighted ridership category did not indicate that the students met at least one of the five criteria for IDEA-weighted classification. However, we noted 14 of the 15 students were eligible for reporting in the Two Miles or More ridership category and 1 student was eligible for reporting in the IDEA (K-12), Unweighted ridership category.
- b. <u>The IEPs for 3 students enrolled in Speech and Language or Specific Learning</u> <u>Disabilities Programs and reported in the IDEA (K-12), Unweighted ridership</u> <u>category did not require specialized transportation services.</u> The students were <u>not otherwise eligible for State transportation funding</u>.

We propose the following adjustments:

| a. | July 2010 Survey <u>5 Days in Term</u> IDEA (K-12), Weighted Two Miles or More | (2) 2 |
|----|---|-----------------|
| | October 2010 Survey 90 Days in Term IDEA (K-12), Weighted IDEA (K-12), Unweighted Two Miles or More | (6) 1 5 |
| | <u>February 2011 Survey</u> <u>90 Days in Term</u> IDEA (K-12), Weighted Two Miles or More | (3) 3 |
| | June 2011 Survey <u>12 Days in Term</u> IDEA (K-12), Weighted Two Miles or More | (4) <u>4</u> |

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **FINDINGS AND PROPOSED ADJUSTMENTS** For the Fiscal Year Ended June 30, 2011

| Findings | Students Transported Proposed Net Adjustments |
|---|--|
| b. October 2010 Survey | |
| 90 Days in Term IDEA (K-12), Unweighted (2) | |
| <u>February 2011 Survey</u> 90 Days in Term | |
| IDEA (K-12), Unweighted (1) | (3) |
| 18. [Ref. 69] One student reported in the IDEA (K-12), Weighted ridership | |
| category was transported using a private passenger vehicle; consequently, the student | |
| was ineligible to be reported in an IDEA-weighted ridership category but was eligible for | |
| reporting in the Two Miles or More ridership category. We propose the following | |
| <u>adjustment</u> : | |
| February 2011 Survey90 Days in TermIDEA (K-12), WeightedTwo Miles or More1 | 0 |
| Proposed Net Adjustment | <u>(2,604</u>) |

SCHEDULE H

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **RECOMMENDATIONS AND REGULATORY CITATIONS**

For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students is accurately reported; (2) only those students who are indicated as riding on the bus drivers' report of their assigned bus should be reported for State transportation funding; (3) transported students are reported for the correct ridership classification and for the correct number of days in term, particularly with regard for students attending other schools and being transported by shuttles to those schools for Gifted classes or dual enrolled courses; (4) bus driver reports are available, legible, and maintained in readily-accessible files; (5) only those students who are documented as enrolled in school during the survey week concerned and transported by the District at least one time during the 11-day survey window are reported for State transportation funding; (6) the distance from home to school is verified prior to students being reported and students are reported with the correct bus transporting them to their assigned school of enrollment; (7) students are appropriately classified as IDEA students in need of transportation as supported by the students' IEPs; (8) students reported in IDEA-weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the student's IEP; (9) center-to-center students are properly reported based on their IDEA or non-IDEA status and are reported for only those number of days that the students were transported during the reporting survey; (10) students transported in private passenger cars are reported in the correct ridership category; (11) only PK students with disabilities or PK children of students enrolled in a Teenage Parents and Infants Program who are eligible for State transportation funding are reported and proper documentation is maintained to support this reporting; and (12) transportation personnel review the District database for completeness and verify that all students have matching demographics to support that the students are properly enrolled and otherwise eligible for State transportation.

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

Regulatory Citations

Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students Section 1011.68, F.S.Funds for Student Transportation Chapter 6A-3, F.A.C.Transportation *Student Transportation General Instructions 2010-11*

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **NOTES TO SCHEDULES** For the Fiscal Year Ended June 30, 2011

NOTE A – SUMMARY

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

1. <u>Student Eligibility</u>

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

2. <u>Transportation in Orange County</u>

For the fiscal year ended June 30, 2011, the District received approximately \$27 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

| Survey | Number of | Number of |
|---------------|--------------|-----------------|
| <u>Period</u> | Vehicles | <u>Students</u> |
| July 2010 | 276 | 2,580 |
| October 2010 | 945 | 67,727 |
| February 2011 | 936 | 72,446 |
| June 2011 | <u>348</u> | 3,587 |
| Total | <u>2,505</u> | <u>146,340</u> |

3. <u>Statutes and Rules</u>

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

Orange County District School Board Florida Education Finance Program (FEFP) Student Transportation **NOTES TO SCHEDULES** For the Fiscal Year Ended June 30, 2011

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A MANAGEMENT'S RESPONSE



Orange County Public Schools

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

June 4, 2012

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

Dear Mr. Martin:

We have reviewed each of the findings reported in the audit draft of Full-Time Equivalent (FTE) Students and Student Transportation for the Orange County Public Schools (OCPS) for the fiscal year ended June 30, 2011. This response is pursuant to the provisions of Section 11.45(7) (d), Florida Statutes.

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

Item A: Teachers-The Certification Department will initiate additional procedures to monitor teachers who may be assigned to teach subjects for which they are not certified, specifically ESE, ELL, and OJT, and will notify parents of the teachers' out of field status.

Items B, C, D, and E: Students- Student Attendance Records will be maintained in DOE report formats; the FTE Calculator will be adjusted to correctly report the FTE earned and the instructional time for PK-3 students. Regarding record maintenance, OCPS believes these deficiencies to be isolated instances. OCPS does not believe that the problem is systemic, but rather individual student file errors. School personnel are routinely informed regarding required records and supporting documentation through training and district monitoring. OCPS will continue to stress the importance of this documentation to all parties.

Items F, G, and H: Transportation- OCPS will take corrective action to ensure that the correct number of buses is reported; only those students who are indicated as riding on the bus drivers' report are reported for State transportation funding; transported students are reported for the correct ridership classification and the correct number of days in term; bus driver reports are legible and accessible; and transportation personnel will review the District database for completeness and will verify all student data for students eligible for State transportation. OCPS has contracted for a review of the current process to identify weaknesses and determine possible solutions. The results of this process will enable OCPS to take corrective action.

OCPS would like to commend your staff for their professional manner during the audit. OCPS would also like to thank your staff for assisting and advising our staff on matters of compliance.

Barbara M. Jenkin Superintendent

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