REPORT NO. 2015-019
OCTOBER 2014

JEFFERSON COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENTS

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

Member	District No.
Edward W. Vollertsen to 11-19-12	1
Phil Barker, Vice Chair from 11-20-12	1
Sandra G. Saunders	2
Shirley A. Washington	3
Marianne Arbulu, Chair to 11-19-12	4
Larry Halsey from 11-20-12	4
Charles Boland, Vice Chair to 11-19-12, Chair from 11-20-12	5

Al Cooksey, Superintendent from 11-20-12
William E. Brumfield, Superintendent to 11-19-12

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

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

Jefferson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2013

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

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

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, Career Education 9-12 (OJT), and student transportation, the Jefferson County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2013:

- **Of the five teachers in our sample, one did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies. The District did not report any charter schools; therefore, none of the five teachers sampled taught at charter schools.**
- **All five students in our ESOL sample and all six 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. The District did not report any charter schools; therefore, none of the exceptions noted included students who attended charter schools.**
- **Of the 136 students in our student transportation sample, 28 had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in six findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 1.2880 but has a potential impact on the District's weighted FTE of a negative 1.4059 (negative 1.4059 is all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in nine findings and a proposed net adjustment of a negative 56 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Jefferson County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $5,037 (negative 1.4059 times $3,582.98), of which all is applicable to District schools other than charter schools.

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

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

SCHOOL DISTRICT OF JEFFERSON COUNTY

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for three District schools other than charter schools and one District cost center serving prekindergarten through twelfth grade students. The District reported 984.47 unweighted FTE for those students and received approximately $2.4 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $284,000 for student transportation as part of the State funding through FEFP.

DAVID W. MARTIN, CPA
AUDITOR GENERAL

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

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

We have examined the Jefferson County District School Board's compliance with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following material noncompliance:

1. Teachers

   Of the five teachers in our sample, one did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.[1] The District did not report any charter schools; therefore, none of the five teachers sampled taught at charter schools.

2. Students

   All five students in our ESOL sample[2] and all six students in our Career Education 9-12 (OJT) sample[3] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. The District did not report any charter schools; therefore, none of the exceptions noted included students who attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013.

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[1] *For teachers, see SCHEDULE D, Finding No. 4*

[2] *For ESOL, see SCHEDULE D, Finding No. 5*

[3] *For Career Education 9-12 (OJT), see SCHEDULE D, Finding No. 3*

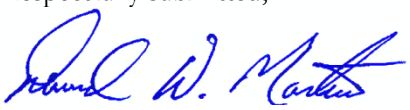
In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

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

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

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
September 29, 2014

SCHEDULE A

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

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 984.47 unweighted FTE at 3 District schools other than charter schools and 1 District cost center to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (4) consisted of the total number of brick and mortar schools in the District that offered courses as well as the designated District cost center in FEFP-funded programs. The population of students (1,109) 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:

	Number of Schools		Number of Students at Schools Sampled		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	3	3	917	27	0	803.5100	22.2686	2.6529
Basic with ESE Services	3	3	173	14	1	151.4900	13.5000	(.5000)
ESOL	1	1	13	5	5	5.6400	2.4750	(2.7716)
ESE Support Levels 4 and 5	1	0	0	0	0	.6100	.0000	.0000
Career Education 9-12	2	1	6	6	6	23.2200	.7880	(.7872)
All Programs	4	3	1,109	52	12	984.4700	39.0316	(1.4059)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (12) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers (no virtual education teachers were reported) in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 5 and found an exception for 1 of those teachers. The District did not report any charter schools; therefore, none of the 5 teachers sampled taught at charter schools.

PROPOSED ADJUSTMENTS

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

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

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	2.3750	1.117	2.6529
112	Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
130	ESOL	(2.3750)	1.167	(2.7716)
300	Career Education 9-12	(.7880)	.999	(.7872)
Total		(1.2880)		(1.4059)*

**** The District did not report any charter schools and there were no proposed adjustments for Charter Schools. Thus, there was no effect on the District's weighted FTE.***

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[1] *See NOTE A6.*

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

		Proposed Adjustments[1]		
No.	**Program**	**#0021**	**#0111**	**Total**
101	Basic K-3	.....	2.3750	2.3750
112	Grades 4-8 with ESE Services	(.5000)	.....	(.5000)
130	ESOL	.....	(2.3750)	(2.3750)
300	Career Education 9-12	(.7880)	.....	(.7880)
Total		(1.2880)	.0000	(1.2880)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2012-13* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 13.

Findings	**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
Jefferson County Middle/High School (#0021)	
1. [Ref. 2103] Our examination of the School's automated student attendance management system disclosed that procedures were not in place to ensure the complete and accurate reporting of attendance. School staff utilized Focus School Software (FOCUS), a customized Web-based system for student scheduling and attendance recordkeeping. *Teacher Completion Reports* produced from FOCUS were utilized by School staff to verify that teachers were taking period-by-period attendance. However, several teachers did not take the period-by-period attendance on a daily basis, contrary to State Board of Education Rule 6A-1.044(3), FAC.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Jefferson County Middle/High School (#0021) (Continued)		
The *Teacher Completion Reports* for the October 2012 and February 2013 reporting survey periods listed numerous teachers who did not submit attendance for every period throughout each of the 11-day survey windows. Because student attendance records default to "present" when attendance is not taken, the teachers' failure to submit attendance could erroneously result in students who are not in attendance being reported for FEFP funding.		
Since we were otherwise able to verify the attendance of the students in our sample for at least one period based on teachers who submitted their period-by-period attendance, we present this disclosure Finding with no proposed adjustment.		.0000
2. [Ref. 2101] One ESE student withdrew from School prior to the February 2013 reporting survey period and should not have been included with that survey's results. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	(.5000)	(.5000)
3. [Ref. 2102] The timecards for six Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.7880)	(.7880)
		(1.2880)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Jefferson County Elementary School (#0111)		
4. [Ref. 11170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field in ESOL. We also noted the following: (a) the teacher had earned only 60 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline, and (b) 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	.1200	
130 ESOL	(.1200)	.0000
5. [Ref. 11101] The weekly instructional minutes for five *ELL* students were incorrectly reported. The *ELL Student Plans* for these five students identified only one course that would employ ESOL strategies for either 60 (three students) or 90 (two students) weekly instructional minutes; however, the students were reported for either 675 or 900 weekly instructional minutes in Program No. 130 (ESOL). We propose the following adjustment:		
101 Basic K-3	2.2550	
130 ESOL	(2.2550)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings	**Proposed Net Adjustments (Unweighted FTE)**
Turning Point School (#6016)	
6. [Ref. 601601] The Turning Point School closed in September 2013 and essential personnel, including the Principal, were no longer employed by the District; therefore, audit inquiries were not made of these individuals during the course of our examination. We were unable to obtain a clear understanding of the School's attendance record-keeping policies and procedures because the District maintained no such written policies and procedures that would identify the attendance record-keeping requirements and the responsibilities of the various personnel for ensuring the accurate reporting of attendance. The lack of such written policies and procedures increases the likelihood that student attendance records will not be accurate and complete; however, we were able to obtain sufficient documentation to support the attendance and membership of all our sample students. Consequently, we present this disclosure Finding with no proposed adjustment.	.0000
Proposed Net Adjustment	(1.2880)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) clear and detailed written procedures are in place to account for the complete and accurate recording of students' attendance activity and maintaining of sufficient documentation to support that attendance is accurately kept and monitored for compliance with those written procedures; (2) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (3) *ELL Student Plans* identify all scheduled courses that are to employ ESOL strategies and the reported instructional time reflects the actual instructional time received during the reporting survey week; (4) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (5) teachers are either properly certified or, if out of field, are timely approved by the School Board to teach out of field; (6) parents are appropriately and timely notified of the teachers out-of-field status; and (7) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

Section 1011.60, FS .....Minimum Requirements of the Florida Education Finance Program
Section 1011.61, FS .....Definitions
Section 1011.62, FS .....Funds for Operation of Schools
Rule 6A-1.0451, FAC .....Florida Education Finance Program Student Membership Surveys
Rule 6A-1.04513, FAC .....Maintaining Auditable FTE Records
FTE General Instructions 2012-13

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATIONS (Continued)

Attendance

Section 1003.23, FS ..... Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

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

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

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

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

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

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

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

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

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2012-13

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATIONS (Continued)

Exceptional Education

Section 1003.57, FS	Exceptional Students Instruction
Section 1011.62, FS	Funds for Operation of Schools
Section 1011.62(1)(e), FS	Funding Model for Exceptional Student Education Programs
Rule 6A-6.03028, FAC	Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
Rule 6A-6.03029, FAC	Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
Rule 6A-6.0312, FAC	Course Modifications for Exceptional Students
Rule 6A-6.0331, FAC	General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
Rule 6A-6.0334, FAC	Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
Rule 6A-6.03411, FAC	Definitions, ESE Policies and Procedures, and ESE Administrators
Rule 6A-6.0361, FAC	Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), FS	Teacher Teaching Out-of-Field; Notification Requirements
Section 1012.55, FS	Positions for Which Certificates Required
Rule 6A-1.0502, FAC	Non-certificated Instructional Personnel
Rule 6A-1.0503, FAC	Definition of Qualified Instructional Personnel
Rule 6A-4.001, FAC	Instructional Personnel Certification
Rule 6A-6.0907, FAC	Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATIONS (Continued)

Virtual Education

Section 1002.321, FS ..... Digital Learning

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

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

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

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

Charter Schools

Section 1002.33, FS ..... Charter Schools

The accompanying notes are an integral part of this schedule.

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

NOTE A - SUMMARY

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

1. School District of Jefferson County

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

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 3 District schools other than charter schools and 1 District cost center serving prekindergarten through twelfth grade students. The District reported 984.47 unweighted FTE for those students and received approximately $2.4 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

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

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

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

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

NOTE B – SAMPLING (Continued)

School Name/Description	Finding Number(s)
1. Jefferson County Middle/High School	1 through 3
2. Jefferson County Elementary School	4 and 5
3. Turning Point School	6

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AUDITOR GENERAL

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

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

We have examined the Jefferson County District School Board's compliance with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 28 of the 136 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 3, 4, 6, 7, 8, and 9.)

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

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

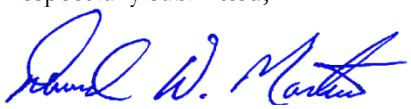
The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

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

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

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
September 29, 2014

SCHEDULE F

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

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

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (48) 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 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (1,432) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	19
IDEA (K-12), Unweighted	3
IDEA (PK), Unweighted	59
Teenage Parents and Infants	4
Two Miles or More	1,338
Center to Center (IDEA), Weighted	2
Center to Center (CTE and Dual Enrollment)	7
Total	1,432

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

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

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(14)		
We sampled 136 of the 1,432 students reported as being transported by the District.		28	(20)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 64 students.	_	64	(36)
Total	(14)	92	(56)

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

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

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2012-13* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 33.

Findings	Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2012 surveys and the February and June 2013 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Our general tests disclosed that the reported number of buses in operation was overstated by 14 buses (2 in the July 2012 survey, 5 in the October 2012 survey, 3 in the February 2013 survey, and 4 in the June 2013 survey). Three of these buses (1 in the July 2012 survey and 2 in June 2013) only transported courtesy riders; therefore, these buses should not have been included in the reported number of buses in operation. The remaining 11 buses were reported in error. The students reported on these buses were either found on other buses or did not ride a bus. Students who did not ride a bus are adjusted in Finding No. 4. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings	**Students Transported Proposed Net Adjustments**
July 2012 Survey	
Number of Buses in Operation	(2)
October 2012 Survey	
Number of Buses in Operation	(5)
February 2013 Survey	
Number of Buses in Operation	(3)
June 2013 Survey	
Number of Buses in Operation	(4)
	(14)

2. [Ref. 52] Seventeen students (6 in the July 2012 survey, 3 in the October 2012 survey, 2 in the February 2013 survey, and 6 in the June 2013 survey) were incorrectly reported as follows: 11 students were reported for 15 days in term in the July 2012, October 2012, and February 2013 reporting surveys and 6 students were reported for 90 days in term in the June 2013 reporting survey; however, the students should have been reported for 12 or 20 days in term in the July 2012 reporting survey, 90 days in term in the October 2012 and February 2013 reporting surveys, and 8 or 12 days in term in the June 2013 reporting survey in accordance with the schools' instructional calendars. We propose the following adjustments:

July 2012 Survey	
20 Days in Term	
IDEA (K-12), Weighted	1
15 Days in Term	
IDEA (K-12), Weighted	(6)
12 Days in Term	
IDEA (K-12), Weighted	5

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		**Students Transported Proposed Net Adjustments**
October 2012 Survey		
90 Days in Term		
Two Miles or More	3	
15 Days in Term		
Two Miles or More	(3)	
February 2013 Survey		
90 Days in Term		
Two Miles or More	2	
15 Days in Term		
Two Miles or More	(2)	
June 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(5)	
Two Miles or More	(1)	
12 Days in Term		
IDEA (K-12), Weighted	1	
Two Miles or More	1	
8 Days in Term		
IDEA (K-12), Weighted	4	0

3. [Ref. 53] Our general tests disclosed the following exceptions for 16 students (four students were in our sample):

   a. Two students in our sample (one in the July 2012 survey and one in the June 2013 survey) did not ride the bus and were not enrolled in school during the reporting surveys; therefore, the students were ineligible to be reported for State transportation funding.

   b. One student in our sample had withdrawn from school prior to the February 2013 reporting survey and should not have been reported for State transportation funding.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings

c. One student in our sample was incorrectly reported in the Center to Center (IDEA), Weighted ridership category. The student was transported from home to an out-of-District school and was eligible to be reported in the IDEA (K-12), Weighted ridership category.

d. Twelve students (seven in the October 2012 survey and five in the February 2013 survey) were not reported for State transportation funding but were eligible to be reported in the IDEA (K-12), Weighted ridership category.

We propose the following adjustments:

		Students Transported Proposed Net Adjustments
a. July 2012 Survey		
12 Days in Term		
IDEA (K-12), Weighted	(1)	
June 2013 Survey		
8 Days in Term		
IDEA (K-12), Weighted	(1)	(2)
b. February 2013 Survey		
90 Days in Term		
Center to Center (IDEA), Weighted	(1)	(1)
c. February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	1	
Center to Center (IDEA), Weighted	(1)	0
d. October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	7	
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	5	12

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		**Students Transported Proposed Net Adjustments**
4. [Ref. 54] Eighteen students (10 were in our sample) were either not listed on the bus drivers' reports or the bus drivers' reports indicated that the students were not transported during the 11-day survey window. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
IDEA (PK), Unweighted	(1)	
Two Miles or More	(11)	
February 2013 Survey		
90 Days in Term		
IDEA (PK), Unweighted	(1)	
Teenage Parents and Infants	(2)	
Two Miles or More	(1)	
Center to Center (CTE and Dual Enrollment)	(1)	
June 2013 Survey		
12 Days in Term		
Two Miles or More	(1)	(18)
5. [Ref. 55] Forty-three PK students (19 in the October 2012 survey and 24 in the February 2013 survey) were incorrectly reported in the Two Miles or More ridership category. Three students (1 in the October 2012 survey and 2 in the February 2013 survey) should have been reported in the IDEA (PK), Unweighted ridership category and the remaining 40 students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
IDEA (PK), Unweighted	1	
Two Miles or More	(19)	
February 2013 Survey		
90 Days in Term		
IDEA (PK), Unweighted	2	
Two Miles or More	(24)	(40)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		**Students Transported Proposed Net Adjustments**
6. [Ref. 56] Five students in our sample (two in the October 2012 survey and three in the February 2013 survey) were incorrectly reported in the IDEA (K-12), Weighted ridership category. The IEPs for two of the students did not indicate that the students met at least one of the five criteria for IDEA (K-12), Weighted classification and the files for the remaining three students did not contain IEPs covering the reporting surveys. We determined that all five students were eligible to be reported in the Two Miles or More ridership category. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(3)	
Two Miles or More	3	0
7. [Ref. 57] Two students in our sample (one in the October 2012 survey and one in the February 2013 survey) were incorrectly reported in the IDEA (K-12), Unweighted ridership category. The students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(1)	
Two Miles or More	1	
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(1)	
Two Miles or More	1	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		**Students Transported Proposed Net Adjustments**
8. [Ref. 58] Six students in our sample (two in the October 2012 survey and four in the February 2013 survey) were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
Two Miles or More	(2)	
February 2013 Survey		
90 Days in Term		
Two Miles or More	(4)	(6)
9. [Ref. 59] One student in our sample was incorrectly reported in the IDEA (PK), Unweighted ridership category. The student was not an IDEA student, was not enrolled in a Teenage Parents and Infants Program, and was not otherwise eligible for State transportation funding. We propose the following adjustment:		
February 2013 Survey		
90 Days in Term		
IDEA (PK), Unweighted	(1)	(1)
Proposed Net Adjustment		(56)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of days in term are accurately reported; (2) students are reported in the correct ridership categories and have documentation on file to support that reporting; (3) students are reported in ridership categories that are appropriate for the students' grade levels; (4) all students who are transported and eligible to be reported for State transportation funding are properly reported; (5) only those students who are documented as enrolled in school during the survey week and are recorded on bus drivers' reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (6) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding and proper documentation is maintained to support this reporting; (7) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; and (8) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category.

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

REGULATORY CITATIONS

Chapter 1002.33, FS .....Charter Schools
Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
Chapter 6A-3, FAC .....Transportation
Student Transportation General Instructions 2012-13

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

NOTE A – SUMMARY

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

1. Student Eligibility

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

2. Transportation in Jefferson County

For the fiscal year ended June 30, 2013, the District received approximately $284,000 for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2012	3	6
October 2012	21	737
February 2013	19	683
June 2013	5	6
Total	48	1,432

3. Statutes and Rules

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

Chapter 1002.33, FS ..... Charter Schools
Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation

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

NOTE B – SAMPLING

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

EXHIBIT A
MANAGEMENT'S RESPONSE

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Superintendent of Schools
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Jefferson County School Board

575 South Water Street
MONTICELLO, FLORIDA 32344

September 29, 2014

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

Dear Mr. Martin,

Jefferson County's responses to findings noted within the draft report of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students for the fiscal year ended June 30, 2013 are as follows:

Jefferson County Middle High School #0021:

1. [Ref. 2103]: Jefferson County concurs with the student attendance finding. The District has installed internal procedures whereby teachers are instructed to take daily, period-by-period attendance electronically through the FOCUS system and by paper, to be used as a back-up in case a teacher is absent, forgets or neglects to take attendance. The paper copy can be utilized as a tool to ensure accurate attendance is entered into the FOCUS system which is the tool used in reporting student numbers at the state level. In addition, clear and written procedures will be in place at JCMHS and will become a part of each teacher's handbook. Teachers will receive training at the beginning of each school year on attendance procedures, and the attendance clerk will receive the same training. A part of the Attendance Clerks responsibilities is to closely monitor attendance by periods. If the procedures are not adhered to, administrators and teachers will immediately be informed of their non-compliance.

2. [Ref. 2101]: Jefferson County concurs with the finding. Jefferson County will train and instruct staff to withdraw students in a timely manner in order to ensure accurate records during survey reporting periods. Prior to each reporting period an updated list of withdrawals will be submitted for verification by teachers, administrators, guidance department and data clerk. The documentation will be verified in the system by district office personnel. All students will be withdrawn immediately upon verification of the withdrawal paperwork.

3. [Ref. 2102]: Jefferson County concurs with the finding. JCMHS students enrolled in the OJT program are assigned to a career education teacher that has been properly trained on the procedures for OJT students. Time cards will be submitted weekly to the bookkeeper and stored in the vault. A verification sheet will be signed weekly after time cards are submitted to the bookkeeper.

Jefferson County Elementary School #0111:

4. [Ref. 11170]: Jefferson County concurs with the finding of a teacher teaching ESOL students out-of-field. There are ten ESOL endorsed teachers at Jefferson Elementary School (Pre-K through Fifth grade), and every effort was made to ensure that all ESOL students were placed within the ESOL Endorsed teachers' classrooms. However, this year school administration grouped all students and placed them

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EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

within self-contained classrooms according to their reading level. This learning model resulted in ten students placed in classrooms of teachers that were non-certified in ESOL. In order to be in compliance, these teachers are enrolled in a 60 hour on-line ESOL course, *Testing and Evaluation of ESOL Students* through the Panhandle Area Education Consortium.

5. [Ref. 11101]: Jefferson County concurs with the finding of incorrectly reported ELL student instructional minutes. Because all students are placed with ESOL certified teachers or teachers enrolled in classes to receive in-field ESOL certification, there will be no pull out classes for ESOL students to receive instruction from an ESOL resource teacher. All ESOL students will be receiving academic instruction and individual accommodations needed in all core subject areas from their teacher of record. Documentation of the interventions used with ESOL students will be placed within teachers' weekly lesson plans. Any on-going progress monitoring will be documented in a students' academic portfolio.

Turning Point School #6016:

6. [Ref. 601601]: The District concurs with the Turning Point attendance finding. Although Turning Point support staff witnessed teachers entering student attendance into FOCUS, the District's student data software, school Administration during the 2012-2013 school year, did not certify, or could not certify, to the completeness and accuracy of the campus' attendance records. The school was closed in September of 2013, and District level staff has made a concerted effort to ensure that principals, teachers and data entry staff know the importance of, and take accurate daily attendance records. Written procedures on taking attendance have been compiled into a section of our FTE Procedures Manual.

Jefferson County's responses to findings noted within the draft report of the Student Transportation Audit for fiscal year ending June 30, 2013 are as follows:

1. [Ref. 51]: Jefferson County concurs with the number of buses in operation finding. Jefferson County management will take more care to ensure that transportation staff is adequately, efficiently, and accurately reporting student transportation data. Management will provide additional training, if necessary, for data entry staff to ensure that knowledge and skills are efficient for the task. The District concurs that although bus drivers take daily bus rider attendance more diligence is needed in ensuring that the data transferred from the paper attendance record, to the electronic record is accurate. Student classification will be verified when reported for transportation funding.

2. [Ref. 52]: Jefferson County concurs with the incorrect reporting of bus riders. Data entry personnel did not correctly identify the days in the term. Rigor was lacking in reporting and steps are being taken by District personnel to ensure proper reporting. The District's MIS Department will work closely with transportation staff to make sure that reports are correct before submission of survey data.

3. [Ref. 53]: Jefferson County concurs with the finding. Fidelity was lacking in reporting and steps are being taken to make sure proper reporting is done. MIS has developed a Full-time Equivalent Procedures and Policy Manual. MIS and data entry staff will be expected to read, learn and follow the procedures. Emphasis be placed on survey reporting and the importance of correct data entry. MIS will work closely with transportation staff to ensure that reports are correct before submission of survey data.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

4. [Ref. 54]: Jefferson County concurs with the finding. District staff, along with the Technology Director will endeavor to ensure that bus drivers are knowledgeable about the importance of correctly reporting bus riders during the transportation survey window. Bus driver's reports will be verified before the data is entered into the system.

5. [Ref. 55]: Jefferson County concurs with the finding. Transportation staff failed to ensure that bus drivers were trained on which bus riders qualified for ridership status during the transportation window. Transportation administration will be mindful to ensure that transportation staff is adequately trained before the survey window opens, and transportation data entry staff will verify that bus driver's reports are correct before reporting. MIS has compiled survey procedures which will provide the tool needed for staff to enter data with fidelity.

6. [Ref. 56]: Jefferson County concurs with the IDEA finding. Transportation data entry staff will work closer with District ESE personnel to determine eligibility before entering the survey data.

7. [Ref. 57]: Jefferson County concurs with the IDEA finding and again, transportation data entry will work closer with District ESE personnel to determine the eligibility of bus riders before entering the survey data.

8. [Ref. 58]: Jefferson County concurs with the two miles or more finding. Rigor was lacking in reporting and transportation data entry staff will verify student addresses of those being entered as living two or more miles from school before the information submitted.

9. [Ref. 59]: Jefferson County concurs with the IDEA (PK) unweighted ridership finding. Transportation data entry staff will work closely with District ESE staff as well as school Guidance Counselors to ensure that students qualify as ESE, or parent is enrolled in a teenage and infants program before submitting survey data. District MIS staff will work diligently to ensure that all data entry staff are thoroughly trained on how and where to pull student information in order to verify data before submitting.

In closing, it is my understanding that former MIS staff did not understand the importance of the transportation survey, and did not feel led to enter data with rigor because in their mind there was no dollars attached to the data being submitted. That mindset has been corrected and there has been a change in District level MIS staff as a concerted effort to correct the District data, and to move forward with a mindset of working to the best of our abilities at all times.

Sincerely,



Al Cooksey
Superintendent of Schools