REPORT NO. 2015-195
JUNE 2015

TAYLOR COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2014

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

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

Member	District No.
Danny Frank Glover, Jr.,	1
Brenda H. Carlton, Chair	2
Darrell Whiddon	3
Danny Lundy, Vice Chair	4
Kenneth R. Dennis	5

Paul E. Dyal, Superintendent

The examination team leader was John R. Speaks, Jr., 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.

Taylor County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2014

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

Taylor 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, 2014

PAGE NO.

EXECUTIVE SUMMARY i

FULL-TIME EQUIVALENT (FTE) STUDENTS

INDEPENDENT AUDITOR'S REPORT 1

SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS 5

SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE 7

SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL 8

SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS 9

SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS 13

NOTES TO SCHEDULES 16

STUDENT TRANSPORTATION

INDEPENDENT AUDITOR'S REPORT 20

SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS 23

SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS 25

SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS 30

NOTES TO SCHEDULES 31

MANAGEMENT'S RESPONSE

EXHIBIT A – MANAGEMENT'S RESPONSE 33

EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Taylor County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2014:

- **Five of the 11 students in our ESE Support Levels 4 and 5 test and 2 of the 10 students in our Career Education 9-12 (OJT) test had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. The District did not report any charter schools; therefore, none of the exceptions noted included students who attended charter schools.**
- **Of the 230 students in our student transportation test, 25 had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in eight findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 2.7037 (negative 2.7037 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 17.5731 (negative 17.5731 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 163 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 Taylor County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $65,940 (negative 17.5731 times $3,752.30), 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 TAYLOR COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Taylor 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 Taylor 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, 2014, State funding through FEFP was provided to the District for seven District schools other than charter schools and one virtual education cost center serving prekindergarten through twelfth grade students. The District reported 2,735.30 unweighted FTE as recalibrated for those students and received approximately $8.5 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

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

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $719,333 for student transportation as part of the State funding through FEFP.

DAVID W. MARTIN, CPA
AUDITOR GENERAL

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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
TAYLOR COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Taylor County District School Board's compliance with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2013-14* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following material noncompliance: 5 of the 11 students in our ESE Support Levels 4 and 5 test[1] and 2 of the 10 students in our Career Education 9-12 (OJT) test[2] 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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Taylor County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014.

[1]*For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 1, 3, 4, and 6.*

[2]*For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 7 and 8.*

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.[3] 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 ESE Support Levels 4 and 5 and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

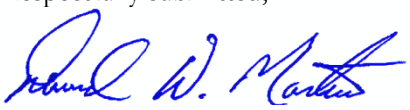
The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

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[3] *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
June 18, 2015

SCHEDULE A

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

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 2,735.30 unweighted FTE as recalibrated at seven District schools other than charter schools and one virtual education cost center reported to the Department of Education for the fiscal year ended June 30, 2014.

SCHOOLS AND STUDENTS

As part of our examination procedures, we tested FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (8) consisted of the total number of brick and mortar schools in the District that offered courses, as well as the designated District virtual education cost center in the District that offered virtual instruction in FEFP-funded programs. The population of students (2,139) consisted of the total number of students in each program at the schools and virtual education cost center in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT. Our populations and tests of schools and students are summarized as follows:

	Number of Schools		Number of Students at Schools Tested		Students with	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	8	5	1,757	41	0	2,201.2000	36.0295	(1.0031)
Basic with ESE Services	7	4	357	24	0	479.6400	22.7556	3.5274
ESE Support Levels 4 and 5	5	4	12	11	5	11.9800	9.6954	(5.0312)
Career Education 9-12	2	1	13	10	2	42.4800	2.5739	(.1968)
All Programs	8	5	2,139	86	7	2,735.3000	71.0544	(2.7037)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

TEACHERS

We also tested teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (30 of which all are applicable to District schools other than charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our test, if applicable, who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we tested 13 and found no exceptions for those teachers. The District did not report any charter schools; therefore, none of the 30 teachers tested 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

Taylor County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2014

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
103	Basic 9-12	(1.0031)	1.011	(1.0141)
111	Grades K-3 with ESE Services	2.5274	1.125	2.8433
112	Grades 4-8 with ESE Services	1.0000	1.000	1.0000
254	ESE Support Level 4	(3.5274)	3.558	(12.5505)
255	ESE Support Level 5	(1.5038)	5.089	(7.6528)
300	Career Education 9-12	(.1968)	1.011	(.1990)
Total		(2.7037)		(17.5731)*

**** 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

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

		Proposed Adjustments[1]			
No.	**Program**	**#0041**	**#0141**	**#0161**	**Total**
103	Basic 9-12	.....	.....	(1.0031)	(1.0031)
111	Grades K-3 with ESE Services	.....	2.5274	.....	2.5274
112	Grades 4-8 with ESE Services	1.0000	.....	.....	1.0000
254	ESE Support Level 4	(1.0000)	(2.5274)	.....	(3.5274)
255	ESE Support Level 5	.....	(.9100)	(.5938)	(1.5038)
300	Career Education 9-12	.....	.....	(.1968)	(.1968)
Total		.0000	(.9100)	(1.7937)	(2.7037)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2013-14* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Taylor County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 13.

Findings **Proposed Net Adjustments (Unweighted FTE)**

Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Taylor County Elementary School (#0041)

1. [Ref. 4101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Perry Primary School (#0141)		
2. [Ref. 14101] One ESE student (not in our test) was reported for more homebound instruction than was provided in both the October 2013 and February 2014 reporting survey periods. The student was reported for 25 hours in both reporting surveys (1.0 FTE); however, the student was only provided a total of 4.5 hours (3 hours in the October 2013 reporting survey period and 1.5 hours in the February 2014 reporting survey period) of homebound instruction (.0900 FTE). We propose the following adjustment:		
255 ESE Support Level 5	(.9100)	(.9100)
3. [Ref. 14102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.5274	
254 ESE Support Level 4	(1.5274)	.0000
4. [Ref. 14103] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP covering the October 2013 reporting survey period was prepared. We also noted that this student was not reported in accordance with the student's *Matrix of Services* form for the February 2014 reporting survey period. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		(.9100)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Taylor County High School (#0161)		
5. [Ref. 16101] Our review of the School's attendance record keeping procedures disclosed that the School should improve its oversight of these procedures to ensure that only students who are in attendance and membership are reported for FEFP funding. We noted specifically that three students (not in our test) who had withdrawn from the School continued to be shown as being enrolled in courses and were reported during the October 2013 (two students) and February 2014 (one student) reporting survey periods. We determined that these students were not in attendance or membership and should not have been included with the surveys' results. We propose the following adjustment:		
103 Basic 9-12	(1.0031)	(1.0031)
6. [Ref. 16102] One ESE student enrolled in the Hospital and Homebound Program was reported for more homebound instruction (30.69 hours or .6138 FTE) than was provided (1 hour or .0200 FTE). We propose the following adjustment:		
255 ESE Support Level 5	(.5938)	(.5938)
7. [Ref. 16103] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.1334)	(.1334)
8. [Ref. 16104] The timecard for one Career Education 9-12 (OJT) student supported less time (3.5 hours or .0700 FTE) than was reported (6.67 hours or .1334 FTE). We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Taylor County High School (#0161) (Continued)		
300 Career Education 9-12	(.0634)	(.0634)
		(1.7937)
Proposed Net Adjustment		(2.7037)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the District's oversight of the attendance record keeping procedures is effective in preventing unsupported students from being reported for FEFP funding while also maintaining adequate documentation to support that attendance is accurately kept; (2) students in the Hospital and Homebound Program are reported for the amount of time that is based on the homebound instructors' contact logs; (3) ESE students are reported in accordance with their *Matrix of Services* forms; (4) evidence is maintained to support that the *Matrix of Services* forms are accurately prepared and reflect the IEP services in effect during the reporting survey period and have been reviewed and updated when students' IEPs are prepared; and (5) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files.

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), FS .....Dual Enrollment Programs
Section 1011.60, FS .....Minimum Requirements of the Florida Education Finance Program
Section 1011.61, FS .....Definitions
Section 1011.62, FS .....Funds for Operation of Schools
Rule 6A-1.0451, FAC .....Florida Education Finance Program Student Membership Surveys
Rule 6A-1.04513, FAC .....Maintaining Auditable FTE Records
FTE General Instructions 2013-14

Attendance

Section 1003.23, FS .....Attendance Records and Reports
Rules 6A-1.044(3) and (6)(c), FAC .....Pupil Attendance Records

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATIONS (Continued)

Attendance (Continued)

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

FTE General Instructions 2013-14

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (ESOL)

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

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

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

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

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

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

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

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

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

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2013-14

Exceptional Education

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

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATIONS (Continued)

Exceptional Education (Continued)

Rule 6A-6.03028, FAC	Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
Rule 6A-6.03029, FAC	Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years
Rule 6A-6.0312, FAC	Course Modifications for Exceptional Students
Rule 6A-6.0331, FAC	General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services
Rule 6A-6.0334, FAC	Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
Rule 6A-6.03411, FAC	Definitions, ESE Policies and Procedures, and ESE Administrators
Rule 6A-6.0361, FAC	Contractual Agreement with Nonpublic Schools and Residential Facilities
Matrix of Services Handbook (2012 Revised Edition)	

Teacher Certification

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

Virtual Education

Section 1002.321, FS	Digital Learning
Section 1002.37, FS	The Florida Virtual School
Section 1002.45, FS	Virtual Instruction Programs
Section 1002.455, FS	Student Eligibility for K-12 Virtual Instruction
Section 1003.498, FS	School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS	Charter Schools

The accompanying notes are an integral part of this schedule.

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

NOTE A – SUMMARY

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

1. School District of Taylor County

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

For the fiscal year ended June 30, 2014, State funding through FEFP was provided to the District for seven District schools other than charter schools and one virtual education cost center serving prekindergarten through twelfth grade students. The District reported 2,735.30 unweighted FTE as recalibrated and received approximately $8.5 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, 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.

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Recalibration of FTE to 1.0

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

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

NOTE A - SUMMARY (Continued)

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

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

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, FS ..... K-20 General Provisions
Chapter 1001, FS ..... K-20 Governance
Chapter 1002, FS ..... Student and Parental Rights and Educational Choices
Chapter 1003, FS ..... Public K-12 Education
Chapter 1006, FS ..... Support for Learning
Chapter 1007, FS ..... Articulation and Access

Continues On Next Page.

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

NOTE A - SUMMARY (Continued)

Chapter 1010, FS .....Financial Matters
Chapter 1011, FS .....Planning and Budgeting
Chapter 1012, FS .....Personnel
Chapter 6A-1, FAC .....Finance and Administration
Chapter 6A-4, FAC .....Certification
Chapter 6A-6, FAC .....Special Programs I

NOTE B - TESTING

Our examination procedures provided for the selection of tests of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were selected for testing:

School Name/Description	Finding Number(s)
1. Taylor County Elementary School	1
2. Steinhatchee School	NA
3. Perry Primary School	2 through 4
4. Taylor County High School	5 through 8
5. Taylor Virtual Franchise	NA

AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
AUDITOR GENERAL

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

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FAX: 850-488-6975

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

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

We have examined the Taylor 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, 2014. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2013-14* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 25 of the 230 students in our test had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 6 through 9.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Taylor 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, 2014.

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.

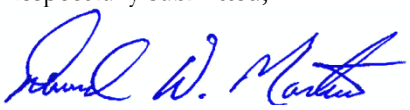
The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

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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
June 18, 2015

SCHEDULE F

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

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

As part of our examination procedures, we tested students for the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (81) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (3,186) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
Teenage Parents and Infants	14
IDEA – PK through Grade 12, Weighted	201
All Other FEFP Eligible Students	2,971
Total	3,186

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)

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

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(11)		
We tested 230 of the 3,186 students reported as being transported by the District.		25	(16)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 148 students.	_	148	(147)
Total	(11)	173	(163)

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

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

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2013-14* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Taylor County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 30.

Findings		**Students Transported Proposed Net Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students tested from the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student tested twice (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests of reported ridership disclosed that one student did not have a matching school enrollment record in the State FTE database. We determined that the student was enrolled in an Adult Education Program and, as a result, was not eligible for State transportation funding. We propose the following adjustment:

February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		**Students Transported Proposed Net Adjustments**
2. [Ref. 52] We reviewed the reported ridership during our general tests of student transportation and determined that seven PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(6)	(7)
3. [Ref. 53] Our general tests of the reported ridership disclosed that 47 students reported in the IDEA - PK through Grade 12, Weighted ridership category did not have a primary exceptionality record in the State FTE database to support their IDEA status. We determined that 1 of the students was eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining 46 students were not otherwise eligible for State transportation funding. We propose the following adjustment:		
February 2014 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(47)	
All Other FEFP Eligible Students	1	(46)
4. [Ref. 54] Our general tests disclosed that the reported number of buses in operation was overstated by 11 buses as follows:		
a. The bus driver's report for 1 bus (Bus No. 23) in the October 2013 reporting survey period was missing and could not be located; consequently, the associated ridership of the 41 students reported on that bus could not be verified.		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings			**Students Transported Proposed Net Adjustments**
b. There were 3 buses (Bus Nos. 4, 6, and 09) in the October 2013 reporting survey period that were incorrectly inputted into the transportation database and were counted as unique buses but were in fact the same buses as identified as 04, 06, and 9, respectively, that had already been counted.			
c. There were 7 buses (3 buses in the July 2013 reporting survey period, 3 buses in the October 2013 reporting survey period, and 1 bus in the February 2014 reporting survey period) that transported only courtesy riders; consequently, this bus should not have been included in the number of buses in operation.			
We propose the following adjustments:			
July 2013 Survey			
Number of Buses in Operation	(3)		
October 2013 Survey			
Number of Buses in Operation	(7)		
90 Days in Term			
All Other FEFP Eligible Students		(41)	(41)
February 2013 Survey			
Number of Buses in Operation	(1)		
	(11)		

5. [Ref. 55] Our general tests of reported ridership disclosed that 29 students were enrolled in a Summer reading camp program and, as a result, were not eligible for State transportation funding. We propose the following adjustment:

June 2014 Survey			
13 Days in Term			
All Other FEFP Eligible Students		(29)	(29)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		**Students Transported Proposed Net Adjustments**
6. [Ref. 56] The IEPs for nine students in our test of the IDEA – PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
October 2013 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
February 2014 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	8	0
7. [Ref. 57] We determined that 25 students (2 students were in our test) were not listed on the bus drivers' reports as having been transported during the reporting survey periods; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:		
October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(14)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(11)	(25)
8. [Ref. 58] Two PK students in our test who were reported in the Teenage Parents and Infants ridership category were not eligible to be reported in this ridership category as the students' parents were not enrolled in a Teenage Parent Program during the February 2014 reporting survey period. The students were not otherwise eligible for State transportation funding. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		**Students Transported Proposed Net Adjustments**
February 2014 Survey		
90 Days in Term		
Teenage Parents and Infants	(2)	(2)

9. [Ref. 59] Twelve students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than two miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(8)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(4)	(12)
Proposed Net Adjustment		(163)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transportation management review the database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the students' grade levels and that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding; (2) only PK students who are participating in an ESE Program or are children of a student in the Teenage Parent Program are reported for State transportation funding; (3) the number of buses in operation are accurately accounted for and have supporting documentation; (4) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for IDEA-Weighted classification as noted on the students' IEPs; (5) only those students who 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; and (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category.

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

REGULATORY CITATIONS

Section 1002.33, FS ..... Charter Schools
Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation
Student Transportation General Instructions 2013-14

The accompanying notes are an integral part of this schedule.

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

NOTE A – SUMMARY

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

1. Student Eligibility

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

2. Transportation in Taylor County

For the fiscal year ended June 30, 2014, the District received approximately $719,333 for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2013	4	5
October 2013	38	1,559
February 2014	36	1,593
June 2014	3	29
Total	81	3,186

3. Statutes and Rules

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

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

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

NOTE B – TESTING

Our examination procedures provided for the selection of tests of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

THE DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
318 North Clark Street
Perry, Florida 32347
(850) 838-2500 – Telephone
(850) 838-2501 – Fax
Taylor.k12.fl.us
Paul Dyal, Superintendent

June 18, 2015

Mr. David W. Martin, CPA

Auditor General, State of Florida

111 West Madison Street

Tallahassee, Florida 32399-1450

Dear Mr. Martin:

We have received the findings of the Full-Time Equivalent (FTE) Students and Student Transportation Audit for the Taylor County School District for the fiscal year ending June 30, 2014.

We agree with the findings and the Taylor County School District is working toward correction of all errors and deficiencies.

Full-Time Equivalent (FTE) Students

The District will take corrective action to ensure the District's oversight of the attendance record keeping procedures is effective in preventing unsupported students from being reported for FEFP funding while also maintaining adequate documentation to support that attendance is accurately kept. Also, the District will see that students in the Hospital and Homebound Program are reported for the amount of time that is based on the homebound instructors' contact log. The District will take action to see that ESE students are reported in accordance with their *Matrix of Services* forms and the evidence is maintained to support that the *Matrix of Services* are reviewed and updated when students' IEP's are prepared.

The District will take actions to see that students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files.

All the corrective actions that have been put in place by the responsible parties for the oversight of these FEFP requirements are available.

Student Transportation

The District will exercise MORE care and take corrective action to ensure the identified deficiencies are corrected. The District's transportation management will review the database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the

School Board Members

Danny Glover Jr. Residence Area One | Brenda H. Carlton Residence Area Two | Darrell Whiddon Residence Area Three | Danny Lundy Residence Area Four | Kenneth R. Dennis Residence Area Five

An Equal Opportunity – Equal Access Employer – Veterans' Preference Employer

EXHIBIT A
MANAGEMENT'S RESPONSE

THE DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
318 North Clark Street
Perry, Florida 32347
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Taylor.k12.fl.us
Paul Dyal, Superintendent

students' grade levels and that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding.

The District will report only PK students who are participating in and ESE program or are children of a student in the Teenage Parent Program will be reported for State transportation funding.

The District will accurately count the number of buses in operation and have supporting documentation.

The District will ensure that students reported in the IDEA-PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for IDEA-Weighted classification as noted on the student's IEP's.

The District will ensure that only those students who are recorded on bus drivers' reports as having been transported by the District at least once during the 11-day survey window are being reported for State transportation funding.

With the number of courtesy riders the District will ensure the distance from home to school is verified prior to students being reported in the All other FEFP Eligible Student Ridership category.

All corrective actions that have been put in place by the responsible parties for the correction of the identified deficiencies in the District's Student Transportation Program are available if requested,

If you have any questions or need further assistance please contact me.

Respectfully,

Paul Dyal, Superintendent of Schools

School Board Members

Danny Glover Jr. Residence Area One
Brenda H. Carlton Residence Area Two
Darrell Whiddon Residence Area Three
Danny Lundy Residence Area Four
Kenneth R. Dennis Residence Area Five

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