

**BRADFORD COUNTY
DISTRICT SCHOOL BOARD**

**Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
and
Student Transportation**

For the Fiscal Year Ended
June 30, 2009



BOARD MEMBERS AND SUPERINTENDENTS

Bradford County District School Board members and the Superintendents of Schools who served during the 2008-09 fiscal year are listed below:

	<i>District No.</i>
<i>Jesse Moore</i>	<i>1</i>
<i>Stacey Creighton, Vice Chair to 11-17-08 Chair from 11-18-08</i>	<i>2</i>
<i>Randy Jones, Chair to 11-17-08</i>	<i>3</i>
<i>Vivian Chappell</i>	<i>4</i>
<i>David Smith, Vice Chair from 11-18-08</i>	<i>5</i>
<i>Harry M. Hatcher, III, Superintendent to 11-17-08</i>	
<i>Beth Moore, Superintendent from 11-18-08</i>	

The examination team leader was Jeremy A. Riggins, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Bradford County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2009

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

ELL – English Language Learner

IEP – Individual Educational Plan

IDEA – Individuals with Disabilities Education Act

OJT – On-the-Job Training

PK – Prekindergarten

Bradford County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2009

	PAGE NO.
EXECUTIVE SUMMARY	i
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A – Populations, Samples, and Test Results.....	4
Schedule B – Effect of Audit Adjustments on Weighted FTE.....	6
Schedule C – Audit Adjustments by School.....	7
Schedule D – Findings and Audit Adjustments.....	9
Schedule E – Recommendations and Regulatory Citations.....	14
Notes to Schedules	17
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	21
Schedule F – Populations, Samples, and Test Results	24
Schedule G – Findings and Audit Adjustments.....	25
Schedule H – Recommendations and Regulatory Citations.....	28
Notes to Schedules	29
MANAGEMENT'S RESPONSE	
Exhibit A – Management’s Response.....	31

EXECUTIVE SUMMARY

Summary of Attestation Examination

The Bradford 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, 2009.

Noncompliance related to FTE resulted in 14 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative .9322, but have a potential impact on the District's weighted FTE of a negative 4.2595. Noncompliance related to student transportation resulted in four findings and a net audit adjustment of a negative three students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They 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 audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Bradford County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$16,553 (negative 4.2595 times \$3,886.14).

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

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

School District of Bradford County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Bradford County. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Bradford County.

The governing body of the District is the District School Board, which 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, 2009, the District operated ten schools, reported 3,235.50 unweighted FTE, and received approximately \$13.3 million in State funding for those FTE.

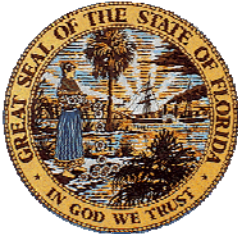
Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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 example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is five hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$726,000 in State transportation funding.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534
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 BRADFORD COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 20, 2009, that the Bradford County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Bradford 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, 2009.

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to the determination and reporting of FTE. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE A and SCHEDULE 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.

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 control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

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
February 23, 2010

SCHEDULE A

Bradford 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, 2009

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>						
Population ³	9	100.00%	2,345	100.00%	2,238.6400	100.00%
Sample Size ⁴	6	66.67%	63	2.69%	53.4233	2.39%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	13.7185	-
2. <u>Basic with ESE Services</u>						
Population ³	10	100.00%	917	100.00%	823.3900	100.00%
Sample Size ⁴	6	60.00%	51	5.56%	37.1500	4.51%
Students w/Exceptions	-	-	(3)	(5.88%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.1415)	-
3. <u>ESOL</u>						
Population ³	4	100.00%	5	100.00%	4.6700	100.00%
Sample Size ⁴	3	75.00%	5	100.00%	3.3678	72.12%
Students w/Exceptions	-	-	(2)	(40.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.7170)	-
4. <u>ESE Support Levels 4 and 5</u>						
Population ³	5	100.00%	50	100.00%	31.8100	100.00%
Sample Size ⁴	5	100.00%	44	88.00%	27.1922	85.48%
Students w/Exceptions	-	-	(6)	(13.64%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.2894)	-
5. <u>Career Education 9-12</u>						
Population ³	1	100.00%	51	100.00%	136.9900	100.00%
Sample Size ⁴	1	100.00%	30	58.82%	8.7971	6.42%
Students w/Exceptions	-	-	(2)	(6.67%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(12.5028)	-

<u>All Programs</u>						
Population ³	10	100.00%	3,368	100.00%	3,235.5000	100.00%
Sample Size ⁴	6	60.00%	193	5.73%	129.9304	4.02%
Students w/Exceptions	-	-	(13)	(6.74%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.9322)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Bradford 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, 2009

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	10	100.00%	69	100.00%
Sample Size ⁴	6	60.00%	29	42.03%
Teachers w/Exceptions	-	-	(4)	(13.79%)

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit 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.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2009

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	.0600	1.066	.0640
103 Basic 9-12	13.6585	1.052	14.3687
112 Grades 4-8 with ESE Services	.5000	1.000	.5000
113 Grades 9-12 with ESE Services	(.6415)	1.052	(.6749)
130 ESOL	(.7170)	1.119	(.8023)
254 ESE Support Level 4	(1.5420)	3.570	(5.5049)
255 ESE Support Level 5	.2526	4.970	1.2554
300 Career Education 9-12	<u>(12.5028)</u>	1.077	<u>(13.4655)</u>
Total	<u>(.9322)</u>		<u>(4.2595)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0081</u>	<u>#0131</u>	
101 Basic K-3	.....	.....	.0600	.0600
103 Basic 9-12	1.5253	.....	.....	1.5253
112 Grades 4-8 with ESE Services	.....	.5000	.....	.5000
113 Grades 9-12 with ESE Services	(.6415)	.....	.....	(.6415)
130 ESOL	(.7170)	.....	.....	(.7170)
254 ESE Support Level 4	(1.0420)	(.5000)	.....	(1.5420)
255 ESE Support Level 5	.4083	.....	(.0753)	.3330
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>(.4669)</u>	<u>.0000</u>	<u>(.0153)</u>	<u>(.4822)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments¹		Total
		#0171	#0172	
101 Basic K-3	.0600	.....	.....	.0600
103 Basic 9-12	1.5253	12.1332	.....	13.6585
112 Grades 4-8 with ESE Services	.5000	.....	.....	.5000
113 Grades 9-12 with ESE Services	(.6415)	.....	.....	(.6415)
130 ESOL	(.7170)	.....	.....	(.7170)
254 ESE Support Level 4	(1.5420)	.....	.....	(1.5420)
255 ESE Support Level 5	.3330	.....	(.0804)	.2526
300 Career Education 9-12	<u>.0000</u>	<u>(12.5028)</u>	.....	<u>(12.5028)</u>
Total	<u>(.4822)</u>	<u>(.3696)</u>	<u>(.0804)</u>	<u>(.9322)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. The Bradford 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 14.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2008 surveys, and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Bradford High School (#0021)

1. [Ref. 2170] The parents of one ELL student taught by an out-of-field teacher were not notified of the teacher's out-of-field status. Since the student concerned is adjusted in finding No. 4 (Ref. 2103), we made no audit adjustment here.

.0000

2. [Ref. 2101] The IEPs for two ESE students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	.8083	
113 Grades 9-12 with ESE Services	(.8083)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
Bradford High School (#0021) (Continued)		
3. [Ref. 2102] <u>One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	(.3332)	(.3332)
4. [Ref. 2103] <u>The file for one ELL student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:</u>		
103 Basic 9-12	.3585	
130 ESOL	(.3585)	.0000
5. [Ref. 2104] <u>The ELL Student Plan and the parental notification letter for one ELL student were missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	.3585	
130 ESOL	(.3585)	.0000
6. [Ref. 2105] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0420)	
255 ESE Support Level 5	.5420	.0000
7. [Ref. 2106] <u>The instructional minutes for one ESE student in the Hospital and Homebound program were incorrectly reported. The student was reported for 581 instructional minutes, but only 180 minutes were authorized by the IEP and supported by the homebound instructor's log. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Bradford High School (#0021)</u> (Continued)		
255 ESE Support Level 5	(.1337)	(.1337) (.4669)
<u>Southside Elementary School (#0081)</u>		
8. [Ref. 8101] <u>The Matrix of Services form for one ESE student did not clearly indicate an authorized program level for the student due to the presence of numerous inconclusive changes and revisions. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000 <u>.0000</u>
<u>Lawtey Community School (#0131)</u>		
9. [Ref. 13101] <u>The instructional minutes for one ESE student in the Hospital and Homebound program were incorrectly reported. The student was reported for 225 instructional minutes, but only 180 minutes were authorized by the student's IEP and supported by the homebound instructor's log. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.0153)	(.0153)
10. [Ref. 13170] <u>One teacher, who taught a Hospital and Homebound student, did not have a valid Florida teaching certificate for the 2008-09 school year. We noted that the teacher had previously held a certificate, but it had expired on June 30, 2001, and had not been renewed. We made the following audit adjustment:</u>		
101 Basic K-3	.0600	
255 ESE Support Level 5	(.0600)	.0000 <u>(.0153)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Bradford Union Vocational Technical Ctr (#0171)

11. [Ref. 17101] Two Career Education OJT students were incorrectly reported for 11.66 work hours (one in the October survey and one in the October and February surveys). The student in the October survey only did not work during that survey week and the other student worked just 10 and 6.5 hours in the respective surveys. We made the following audit adjustment:

300 Career Education 9-12	(.3696)	(.3696)
---------------------------	---------	---------

12. [Ref. 17170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Business Education, but taught courses that required certification in Any Vocational Field and the endorsement for Teacher/Coordinator of Cooperative Education. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	7.5462	
300 Career Education 9-12	(7.5462)	.0000

13. [Ref. 17171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Elementary Education, but taught courses that required certification in Early Childhood Education or Home Economics. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	4.5870	
300 Career Education 9-12	(4.5870)	.0000
		(.3696)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Bradford Middle School (#0172)

14. [Ref. 17201] The instructional minutes for one ESE student in the Hospital and Homebound program were incorrectly reported in the October and February surveys. The student was reported for 300 instructional minutes, but only 180 minutes were authorized by the student’s IEP and supported by the homebound instructor's log for both surveys. We made the following audit adjustment:

255 ESE Support Level 5	(.0804)	(.0804)
		(.0804)
		<u>(.9322)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Bradford 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, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who attended school at least one day during an 11-day survey window are included with that survey’s results; (2) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) students in OJT are reported in accordance with their timecards; (4) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; and (5) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

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

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), F.A.C. Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Bradford 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, 2009

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

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
 Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
 Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for English Language Learners
 Rule 6A-6.0902, F.A.C.Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
 Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Exceptional Education

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
 FTE General Instructions 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Bradford 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, 2009

Regulatory Citations (Continued)

Teacher Certification

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification
- Rule 6A-6.0907, F.A.C. Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Bradford County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

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

1. School District of Bradford County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Bradford County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also 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 Bradford County. For the fiscal year ended June 30, 2009, the District operated ten schools, reported 3,235.50 unweighted FTE, and received approximately \$13.3 million in State funding for those FTE. 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, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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.

Bradford County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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 kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted 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, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2008-2009 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

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

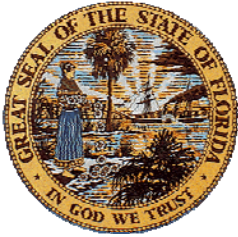
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2009. 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:

Bradford County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Bradford High School	1 through 7
2. Starke Elementary School	NA
3. Southside Elementary School	8
4. Lawtey Community School	9 and 10
5. Bradford Union Vocational Technical Center	11 through 13
6. Bradford Middle School	14



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534
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 BRADFORD COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 20, 2009, that the Bradford County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Bradford County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009.

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE 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.

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 control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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
February 23, 2010

SCHEDULE F

Bradford County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transported</u>	<u>% of Pop. (Sample)</u>
Population ¹	70	100.00%	3,221	100.00%
Sample ²	-	-	179	5.56%
With Exceptions ³	-	-	9	(5.03%)
Net Audit Adjustments	-	-	(3)	(1.68%)

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2009. The District reported 3,221 students in the following ridership categories: 112 in IDEA (K-12), Weighted; 81 in IDEA (K-12), Unweighted; 5 in IDEA (PK), Weighted; 9 in IDEA (PK), Unweighted; 4 in Teenage Parents and Infants; and 3,010 in Two Miles or More. The District also reported operating a total of 70 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are students with exceptions affecting their ridership classification. 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 G

Bradford County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Bradford 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 28.

Findings

**Students
 Transported
 Net Audit
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 2008 surveys, and the February and June 2009 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 2008 survey and once for the February 2009 survey) will be presented in our findings as two sample students.

1. [Ref. 51] The days-in-term for three students was reported incorrectly in the July 2008 survey. We made the following audit adjustment:

July 2008 Survey

18 Days-in-Term

IDEA (K-12), Weighted (<i>Non-Sample Student</i>)	(1)	
IDEA (K-12), Unweighted (<i>Non-Sample Student</i>)	(1)	
Two Miles or More (<i>Non-Sample Student</i>)	(1)	

6 Days-in-Term

IDEA (K-12), Weighted (<i>Non-Sample Student</i>)	1	
IDEA (K-12), Unweighted (<i>Non-Sample Student</i>)	1	
Two Miles or More (<i>Non-Sample Student</i>)	<u>1</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Bradford County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Students
 Transported
 Net Audit
 Adjustments**

Findings

2. [Ref. 52] The IEP for two students in IDEA (K-12), Weighted did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We noted that the students were eligible for IDEA (K-12), Unweighted. We made the following audit adjustments:

October 2008 Survey

90 Days-in-Term

IDEA (K-12), Weighted (*Sample Student*) (1)
 IDEA (K-12), Unweighted (*Sample Student*) 1

February 2009 Survey

90 Days-in-Term

IDEA (K-12), Weighted (*Sample Student*) (1)
 IDEA (K-12), Unweighted (*Sample Student*) 1 0

3. [Ref. 53] Four students in IDEA (K-12), Unweighted lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

July 2008 Survey

6 Days-in-Term

IDEA (K-12), Unweighted (*Sample Student*) (1)
 Two Miles or More (*Sample Student*) 1

February 2009 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (*Sample Students*) (3)
 Two Miles or More (*Sample Students*) 2 0

4. [Ref. 54] Three students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:

July 2008 Survey

6 Days-in-Term

Two Miles or More (*Sample Student*) (1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Bradford County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(1)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(1)	(3)
Net Audit Adjustments		(3)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Bradford County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership categories for the correct number of days-in-term; and (2) only eligible ESE students meet at least one of the five criteria required for IDEA-weighted classification are reported in IDEA-weighted ridership categories.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

Bradford County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

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 or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Bradford County

For the fiscal year ended June 30, 2009, the District received approximately \$726,000 in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2008	3	41
October 2008	32	1,582
February 2009	33	1,578
June 2009	<u>2</u>	<u>20</u>
Total	<u>70</u>	<u>3,221</u>

3. Statutes and Rules

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

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

Bradford County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2009. 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



The School Board of Bradford County, Florida

501 W. WASHINGTON STREET • STARKE, FLORIDA 32081

(804) 966-6800 • SunCom 878-6800 • FAX 968-0017

22 February 2010

Mr. David W, Martin
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Subject: Report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Bradford County District School Board for the fiscal year ended June 30, 2009.

Dear Mr. Martin:

The district staff and I have reviewed the FTE Audit report generated by your department for the 2008-2009 fiscal year. We accept the findings as presented.

With respect to your recommendations, we shall share them with school and district administrators. While there are procedures in place to address these concerns, additional diligence will be stressed. We will also look at ways to improve the current procedures.

We wish to thank Mr. Riggins for the courteous manner in which he conducted the audit.

Sincerely,

Beth Moore
Superintendent
School District of Bradford County