

**JEFFERSON COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2011



BOARD MEMBERS AND SUPERINTENDENT

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

<u>Member</u>	<u>District No.</u>
Edward W. Vollertsen	1
Sandra G. Saunders, Chair to 11-15-10	2
Shirley Alexander Washington, Vice Chair to 11-15-10, Chair from 11-16-10	3
Marianne Arbulu, Vice Chair from 11-16-10	4
Charles P. Boland	5

William E. Brumfield, Superintendent

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

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

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

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2011

ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
F.A.C.	Florida Administrative Code
F.S.	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten

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

Summary of Attestation Examination

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

- Four of the 12 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification to the parents regarding teachers' out-of-field status.
- Three of the 7 students in our ESOL sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Nineteen of the 142 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in seven findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to zero but has a potential impact on the District's weighted FTE of a negative .5349. Noncompliance related to student transportation resulted in seven findings and a proposed net adjustment of a negative 20 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Jefferson County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$1,938 (negative .5349 times \$3,623.76).

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

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

School District of Jefferson County

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2011, the District operated seven schools serving prekindergarten through twelfth grade students, reported 1,058.96 unweighted FTE for those students, and received approximately \$2.9 million in State funding through FEFP.

Florida Education Finance Program (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. 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 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$309,000 for student transportation as part of the State funding through FEFP.



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

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

We have examined management's assertion, included in its representation letter dated March 28, 2012, that the Jefferson County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Four of the 12 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification to the parents regarding teachers' out-of-field status.¹

2. Students

Three of the 7 students in our ESOL sample² had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

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

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

¹For teachers, see SCHEDULE D, Finding Nos. 2, 5, and 7

²For ESOL, see SCHEDULE D, Finding Nos. 1, 3, and 4

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.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 teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies³ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

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

Respectfully submitted,



David W. Martin, CPA
June 21, 2012

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 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.*

SCHEDULE A

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

Reported FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 1,058.96 unweighted FTE at seven schools to the Department of Education for the fiscal year ended June 30, 2011.

Schools and Students

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (7) consisted of the total number of schools in the District that offered courses in FEFP-funded Programs. The population of students (1,144) consisted of the total number of students in each Program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		Students with <u>Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	6	3	899	27	0	786.5900	21.9455	12.9869
Basic with ESE Services	5	3	231	14	0	209.4000	12.0000	.0200
ESOL	2	2	12	7	3	6.8100	3.5885	(1.5352)
ESE Support Levels 4 and 5	1	1	2	2	1	.3200	.3200	(.1000)
Career Education 9-12	2	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>55.8400</u>	<u>.0000</u>	<u>(11.3717)</u>
All Programs	7	4	<u>1,144</u>	<u>50</u>	<u>4</u>	<u>1,058.9600</u>	<u>37.8540</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

Teachers

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (22) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 12 and found exceptions for 4 of those teachers.

Proposed Adjustments

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2011

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	1.4185	1.089	1.5447
102 Basic 4-8	.0800	1.000	.0800
103 Basic 9-12	11.4884	1.031	11.8445
112 Grades 4-8 with ESE Services	.0200	1.000	.0200
130 ESOL	(1.5352)	1.147	(1.7609)
255 ESE Support Level 5	(.1000)	4.935	(.4935)
300 Career Education 9-12	<u>(11.3717)</u>	1.035	<u>(11.7697)</u>
Total	<u>.0000</u>		<u>(.5349)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Total</u>
	<u>#0021</u>	<u>#0111</u>	<u>#9005</u>	
101 Basic K-3	.....	1.4185	.....	1.4185
102 Basic 4-8	.....	.....	.0800	.0800
103 Basic 9-12	11.4884	.....	.....	11.4884
112 Grades 4-8 with ESE Services	.....	.....	.0200	.0200
130 ESOL	(.1167)	(1.4185)	.....	(1.5352)
255 ESE Support Level 5	.....	.....	(.1000)	(.1000)
300 Career Education 9-12	<u>(11.3717)</u>	.....	.....	<u>(11.3717)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 11.

Findings

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Jefferson County Middle/High School (#0021)

- [Ref. 2101] The file for one ELL student was missing and could not be located.

We propose the following adjustment:

103 Basic 9-12	.1167	
130 ESOL	<u>(.1167)</u>	.0000

- [Ref. 2171] One teacher did not hold a Florida teaching certificate that was valid during the October 2010 and February 2011 surveys and was not otherwise qualified to teach. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Jefferson County Middle/High School (#0021)</u> (Continued)		
103 Basic 9-12	11.3717	
300 Career Education 9-12	<u>(11.3717)</u>	.0000
		<u>.0000</u>
<u>Jefferson County Elementary School (#0111)</u>		
3. <u>[Ref. 11101] The file for one ELL student was missing and could not be located. We propose the following adjustment:</u>		
101 Basic K-3	.5202	
130 ESOL	<u>(.5202)</u>	.0000
4. <u>[Ref. 11102] The ELL Student Plan for one student was not dated; consequently, we could not determine that the ELL Student Plan was valid for the 2010-11 school year. We propose the following adjustment:</u>		
101 Basic K-3	.6166	
130 ESOL	<u>(.6166)</u>	.0000
5. <u>[Ref. 11171/72] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:</u>		
<u>Ref. 11171</u>		
101 Basic K-3	.0817	
130 ESOL	<u>(.0817)</u>	.0000
<u>Ref. 11172</u>		
101 Basic K-3	.2000	
130 ESOL	<u>(.2000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Jefferson County ESE School (#9005)

6. [Ref. 900501] The course schedule for one ESE student, who was served in the Hospital and Homebound Program and also provided on-campus Language and Occupational therapies, was incorrectly reported in Program No. 255 (ESE Support Level 5) for the student’s on-campus services. The student’s file did not contain a Matrix of Services form to support the reporting of the on-campus courses in Program No. 255. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0200	
255 ESE Support Level 5	<u>(.0200)</u>	.0000

7. [Ref. 900571] One teacher was not properly certified to teach Basic courses comprised entirely of ESE students and was not approved by the School Board to teach such students out of field. The teacher held certification in Emotionally Handicapped but taught courses requiring certification in English, Math, Science, and Social Studies. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0800	
255 ESE Support Level 5	<u>(.0800)</u>	.0000

.0000

Proposed Net Adjustment

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL; (2) documentation to support the ELL students’ ESOL placements should be properly retained and maintained in readily-accessible files; (3) *ELL Student Plans* should be dated so that it can be determined that the *ELL Student Plans* are timely prepared; (4) students should be reported appropriately for their on-campus instruction based on the *Matrix of Services* form applicable to that placement and not based on the students’ Hospital and Homebound placements; (5) teachers are properly certified, or if out of field, are timely approved by the School Board to teach out of field; and (6) parents are appropriately notified of teachers’ out-of-field status.

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. Florida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2010-11*

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), F.A.C. Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2010-11*
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

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-6.0903, F.A.C. Requirement for Classification, Reclassification, and Post Reclassification 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

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 2010-11*

Exceptional Education

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

Matrix of Services Handbook (2004 Revised Edition)

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)

Teacher Certification

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

The accompanying notes are an integral part of this schedule.

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

NOTE A – SUMMARY

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

1. School District of Jefferson County

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

For the fiscal year ended June 30, 2011, the District operated seven schools serving prekindergarten through twelfth grade students, reported 1,058.96 unweighted FTE, and received approximately \$2.9 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 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 that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

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

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

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

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Jefferson County Middle/High School	1 and 2
2. Jefferson County Elementary School	3 through 5
3. Monticello New Life Center	NA
4. Jefferson County ESE School	6 and 7



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

We have examined management's assertion, included in its representation letter dated March 28, 2012, that the Jefferson County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 19 of the 142 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 5 through 7.)

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

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

Internal Control Over Compliance

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

¹ *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.*

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

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

Respectfully submitted,



David W. Martin, CPA
June 21, 2012

SCHEDULE F

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

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

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (39) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (1,502) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	33
IDEA (K-12), Unweighted	37
IDEA (PK), Unweighted	26
Two Miles or More	1,400
Center to Center (Vocational and Dual Enrollment)	<u>6</u>
Total	<u>1,502</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

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

Our examination results are summarized below:

<u>Description</u>	<u>Students With Exceptions</u>	<u>Proposed Net Adjustment</u>
We sampled 142 of the 1,502 students reported as being transported by the District.	19	(13)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 46 students.	<u>46</u>	<u>(7)</u>
Totals	<u>65</u>	<u>(20)</u>

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 28.

Findings

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

**Students
 Transported
 Proposed Net
 Adjustments**

1. [Ref. 51/52] The days in term for 97 students (89 students in the July 2010 survey and 8 students in the June 2011 survey) were reported incorrectly, as follows:
 - a. Five students (Ref. 51) were reported for a 20-day term in the IDEA (K-12), Unweighted ridership category but should have been reported for a 13-day term.
 - b. Seven students (Ref. 51) were reported for a 90-day term and 77 students were reported for a 20-day term in the Two Miles or More ridership category but should have been reported for a 24-day term.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>	
<p>c. <u>Eight students (Ref. 52) were reported for a 90-day term in the IDEA (K-12), Weighted ridership category but should have been reported for a 12-day term.</u></p>		
<p>We propose the following adjustments:</p>		
<p><u>Ref. 51</u></p>		
a. <u>July 2010 Survey</u>		
<u>20 Days in Term</u>		
IDEA (K-12), Unweighted	(5)	
<u>13 Days in Term</u>		
IDEA (K-12), Unweighted	<u>5</u>	0
b. <u>July 2010 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(7)	
<u>24 Days in Term</u>		
Two Miles or More	84	
<u>20 Days in Term</u>		
Two Miles or More	<u>(77)</u>	0
<p><u>Ref. 52</u></p>		
c. <u>June 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(8)	
<u>12 Days in Term</u>		
IDEA (K-12), Weighted	<u>8</u>	0
<p>2. <u>[Ref. 53] During our general tests, we noted that eight students were reported for State transportation funding but did not have all of the required information to support that reporting. Transportation management was advised and subsequently provided the missing information to us and we noted the following exceptions:</u></p>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

- a. One student was reported twice in the February 2011 survey: once under the student’s Social Security number and once under a local student identification number. Consequently, the student’s reporting was duplicated and was not eligible to be reported for State transportation funding for that duplicated reporting.
- b. Five students were reported in the IDEA (K-12), Unweighted ridership category in the July 2010 survey; however, these were IDEA students being transported to an adjoining District and were eligible to be reported in the IDEA (K-12), Weighted ridership category.
- c. Two students (one student in the October 2010 survey and one student in the February 2011 survey) did not have an IEP to support their reporting in the IDEA (K-12), Weighted ridership category but were eligible to be reported in the Two Miles or More ridership category.

We propose the following adjustments:

July 2010 Survey

13 Days in Term

IDEA (K-12), Weighted	5	
IDEA (K-12), Unweighted	(5)	

October 2010 Survey

90 Days in Term

IDEA (K-12), Weighted	(1)	
Two Miles or More	1	

February 2011 Survey

90 Days in Term

IDEA (K-12), Weighted	(2)	
Two Miles or More	1	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

3. [Ref. 54] Our general tests also disclosed that 36 PK students (21 students in the October 2010 survey and 15 students in the February 2011 survey) were incorrectly reported in the Two Miles or More ridership category. We noted that 32 of those students (18 students in the October 2010 survey and 14 students in the February 2011 survey) were eligible for reporting in the IDEA (PK), Unweighted ridership category and the remaining 4 students (3 in the October 2010 survey and 1 in the February 2011 survey) were not IDEA students and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2010 Survey

90 Days in Term

IDEA (PK), Unweighted	18	
Two Miles or More	(21)	

February 2011 Survey

90 Days in Term

IDEA (PK), Unweighted	14	
Two Miles or More	(15)	(4)

4. [Ref. 55] Our general tests further disclosed that two route summaries for one bus driver's report involving two students were missing and could not be located. We propose the following adjustment:

October 2010 Survey

90 Days in Term

Two Miles or More	(2)	(2)
-------------------	-----	-----

5. [Ref. 56] Eleven students in our sample (5 students in the July 2010 survey, 3 students in the October 2010 survey, 1 student in the February 2011 survey, and 2 students in the June 2011 survey) were not shown on the supporting bus drivers' reports as having been transported. Accordingly, these students were not eligible to be reported for State transportation funding. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<p><u>July 2010 Survey</u> <u>24 Days in Term</u> Two Miles or More</p>	(5)
<p><u>October 2010 Survey</u> <u>90 Days in Term</u> IDEA (PK), Unweighted Two Miles or More</p>	(2) (1)
<p><u>February 2011 Survey</u> <u>90 Days in Term</u> Two Miles or More</p>	(1)
<p><u>June 2011 Survey</u> <u>12 Days in Term</u> IDEA (K-12), Unweighted</p>	(2) (11)
<p>6. <u>[Ref. 57] Six students in our sample (2 students in the October 2010 survey and 4 students in the February 2011 survey) were reported incorrectly in the IDEA (K-12), Unweighted ridership category. The students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:</u></p>	
<p><u>October 2010 Survey</u> <u>90 Days in Term</u> IDEA (K-12), Unweighted Two Miles or More</p>	(2) 2
<p><u>February 2011 Survey</u> <u>90 Days in Term</u> IDEA (K-12), Unweighted Two Miles or More</p>	(4) 4 0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
7. [Ref. 58] <u>Two students in our sample (1 student in the July 2010 survey and the other student in February 2011 survey) should not have been reported for State transportation funding. The students lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>		
<u>July 2010 Survey</u>		
<u>24 Days in Term</u>		
Two Miles or More	(1)	
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(1)	(2)
Proposed Net Adjustment		<u>(20)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Jefferson County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2011

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 category for the correct number of days in term as evidenced by appropriate supporting documentation; (2) transportation personnel review their database for completeness and that all students have matching demographics to support that the students are eligible students who are properly enrolled and otherwise eligible for State transportation; (3) students are reported only if they were enrolled in school during the survey week and were transported at least once during the 11-day survey window as evidenced by the supporting bus drivers' reports; and (4) the distance from home to school for students classified in the Two Miles or More ridership category is verified prior to those students being reported.

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

Regulatory Citations

Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students

Section 1011.68, F.S.Funds for Student Transportation

Chapter 6A-3, F.A.C.Transportation

Student Transportation General Instructions 2010-11

The accompanying notes are an integral part of this schedule.

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

NOTE A – SUMMARY

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

1. 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 is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Jefferson County

For the fiscal year ended June 30, 2011, the District received approximately \$309,000 for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2010	3	89
October 2010	16	707
February 2011	16	686
June 2011	<u>4</u>	<u>20</u>
Total	<u>39</u>	<u>1,502</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

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

NOTE B – SAMPLING

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

**EXHIBIT A
MANAGEMENT'S RESPONSE**

BILL BRUMFIELD
 Superintendent of Schools
 Phone: 850-342-0100
 Suncom: 297-0100
 Fax: 850-342-0108

Jefferson County School Board

575 South Water Street
 MONTICELLO, FLORIDA 32344



June 21, 2012

Mr. David W. Martin, CPA
 G74 Claude Pepper Building
 111 West Madison Street
 Tallahassee, Florida 32399-1450

Dear Mr. Martin:

This letter comes to you in response to the preliminary and tentative findings reported in the Full-Time Equivalent (FTE) Students under the Florida Education Finance Program (FEFP) and Student Transportation for the fiscal year ended June 30, 2011. In reference to findings regarding ESOL and ESE students and teachers (Ref. 2101, 111101, 111102, 900501, 21171, 11171/72 and 900571), the district will strengthen the procedures for documenting and record keeping district-wide. These efforts will be achieved by providing each site with the necessary district oversight and on-site personnel certified in Core Subject Area, ESE and ESOL to review and verify all pertinent student information is documented with appropriate dates and signatures and recorded and filed correctly for easy access for appropriate school personnel and regulatory agencies. The Human Resources Specialist will ensure that all personnel employed by the district will have the appropriate certifications in place prior to School Board approval. These findings will also be shared with all appropriate personnel district-wide and the necessary actions will be taken to promote compliance to subsequent audits of the Full-Time Equivalent (FTE) Students under the Florida Education Finance Program (FEFP).

Pursuant to findings regarding Student Transportation (Ref. 51, 52, 53, 54, 55, 56, 57, and 58) the district will ensure that transported students are reported in the correct ridership category for the correct number of days in a term and all students are properly enrolled prior to and during the 11 day survey window. These efforts will be achieved by having the transportation secretary work closely with the MIS Coordinator prior to the survey window to verify all data is accurate. The Director of Technology will supervise a "mock FTE survey" to ensure proper reporting is occurring within the district. These data will be shared with the assistant superintendent, Director of Transportation and Transportation Secretary for prior to the official FTE Survey. Policies and procedures will be drafted to ensure that all appropriate reporting efforts are

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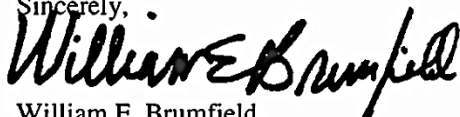
DISTRICT 5
 CHARLES BOLAND

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

documented and correct according to the guidelines set forth by the Florida Department of Education.

The aforementioned corrective actions will be implemented in the 2012-13 School Year and pertinent documentation will be kept for subsequent audit purposes.

Sincerely,



William E. Brumfield,
Superintendent of Schools