

**SUWANNEE COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2012



## BOARD MEMBERS AND SUPERINTENDENT

Suwannee County District School Board members and the Superintendent of Schools who served during the 2011-12 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Jerry Taylor, Vice Chair from 11-22-11	1
Muriel Owens	2
Julie B. Ulmer, Chair	3
Ed daSilva	4
J. M. Holtzclaw, Vice Chair to 11-21-11	5

Jerry A. Scarborough, Superintendent

The examination team leader was Jennifer Taylor, 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](mailto:nancyreeder@aud.state.fl.us) or by telephone at (850) 414-9941.

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Suwannee 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, 2012

<b>CELLA</b>	Comprehensive English Language Learning Assessment
<b>ELL</b>	English Language Learner
<b>ESE</b>	Exceptional Student Education
<b>ESOL</b>	English for Speakers of Other Languages
<b>FAC</b>	Florida Administrative Code
<b>FES</b>	Fluent English Speaker
<b>FS</b>	Florida Statutes
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individual Educational Plan
<b>OJT</b>	On-the-Job Training
<b>PK</b>	Prekindergarten

Suwannee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
**TABLE OF CONTENTS**  
For the Fiscal Year Ended June 30, 2012

	<b>PAGE NO.</b>
<b>EXECUTIVE SUMMARY</b> .....	i
<b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b>	
INDEPENDENT AUDITOR’S REPORT .....	1
SCHEDULE A – POPULATIONS, SAMPLES, AND TEST RESULTS .....	4
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE.....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS.....	9
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS.....	14
NOTES TO SCHEDULES.....	17
<b>STUDENT TRANSPORTATION</b>	
INDEPENDENT AUDITOR’S REPORT.....	21
SCHEDULE F – POPULATIONS, SAMPLES, AND TEST RESULTS.....	24
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS.....	26
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS .....	30
NOTES TO SCHEDULES.....	31
<b>MANAGEMENT’S RESPONSE</b>	
EXHIBIT A – MANAGEMENT’S RESPONSE.....	33

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## EXECUTIVE SUMMARY

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### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Suwannee 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, 2012:

- Four of the 40 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.
- Eight of the 50 students in our ESOL sample, 2 of the 7 students in our ESE Support Levels 4 and 5 sample, and 13 of the 20 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Of the 140 students in our student transportation sample, 21 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 14 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 2.7188 but has a potential impact on the District's weighted FTE of a negative 7.2111. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 4 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Suwannee County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$25,089 (negative 7.2111 times \$3,479.22).

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

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

## SCHOOL DISTRICT OF SUWANNEE COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Suwannee 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 Suwannee 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, 2012, the District operated 10 schools serving prekindergarten through twelfth grade students, reported 5,931.70 unweighted FTE for those students, and received approximately \$18.5 million in State funding through FEFP.

### FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

#### Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system 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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$1.4 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

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

## INDEPENDENT AUDITOR'S REPORT SUWANNEE 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 July 1, 2012, that the Suwannee 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, 2012. 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 2011-12* 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 40 teachers in our sample did not meet State requirements governing certification, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.<sup>1</sup>

2. Students

Eight of the 50 students in our ESOL sample,<sup>2</sup> 2 of the 7 students in our ESE Support Levels 4 and 5 sample,<sup>3</sup> and 13 of the 20 students in our Career Education 9-12 (OJT) sample<sup>4</sup> 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, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Suwannee 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, 2012.

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.

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<sup>1</sup>For teachers, see SCHEDULE D, Finding Nos. 2, 11, 12, and 14.

<sup>2</sup>For ESOL, see SCHEDULE D, Finding Nos. 3, 7, 9, 10, and 13.

<sup>3</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 1 and 8.

<sup>4</sup>For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 4, 5, and 6.

### 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.<sup>5</sup> 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, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). 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  
January 22, 2013

<sup>5</sup> *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**

Suwannee 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, 2012

**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 5,931.70 unweighted FTE at 10 schools to the Department of Education for the fiscal year ended June 30, 2012.

**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, 2012. (See NOTE B.) The population of schools (10) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (3,970) 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>		Proposed <u>Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	9	5	3,203	55	0	4,682.0100	43.3323	7.3864
Basic with ESE Services	10	5	574	32	0	871.9700	24.2498	.0000
ESOL	8	5	164	50	8	166.9200	39.9546	(7.3864)
ESE Support Levels 4 and 5	3	2	7	7	2	4.8100	4.7303	(.9200)
Career Education 9-12	3	1	<u>22</u>	<u>20</u>	<u>13</u>	<u>205.9900</u>	<u>6.9222</u>	<u>(1.7988)</u>
All Programs	10	5	<u>3,970</u>	<u>164</u>	<u>23</u>	<u>5,931.7000</u>	<u>119.1892</u>	<u>(2.7188)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Suwannee 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, 2012

**TEACHERS**

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (105) 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 40 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 the Department of Education.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B**

Suwannee 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, 2012

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	3.3010	1.102	3.6377
102 Basic 4-8	1.0000	1.000	1.0000
103 Basic 9-12	3.0854	1.019	3.1440
130 ESOL	(7.3864)	1.161	(8.5756)
255 ESE Support Level 5	(.9200)	5.022	(4.6202)
300 Career Education 9-12	<u>(1.7988)</u>	.999	<u>(1.7970)</u>
Total	<u>(2.7188)</u>		<u>(7.2111)</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

<sup>3</sup> 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**

Suwannee 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, 2012

<u>No. Program</u>	<u>Proposed Adjustments<sup>1</sup></u>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0012</u>	<u>#0042</u>	
101 Basic K-3	1.9908	.....	.....	1.9908
102 Basic 4-8	.....	.....	1.0000	1.0000
103 Basic 9-12	.....	.0834	.....	.0834
130 ESOL	(1.9908)	(.0834)	(1.0000)	(3.0742)
255 ESE Support Level 5	(.4600)	.....	.....	(.4600)
300 Career Education 9-12	.....	<u>(1.7988)</u>	.....	<u>(1.7988)</u>
Total	<u>(.4600)</u>	<u>(1.7988)</u>	<u>.0000</u>	<u>(2.2588)</u>

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Suwannee 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, 2012

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>		<u>Total</u>
		<u>#0043</u>	<u>#0060</u>	
101 Basic K-3	1.9908	.....	1.3102	3.3010
102 Basic 4-8	1.0000	.....	.....	1.0000
103 Basic 9-12	.0834	3.0020	.....	3.0854
130 ESOL	(3.0742)	(3.0020)	(1.3102)	(7.3864)
255 ESE Support Level 5	(.4600)	(.4600)	.....	(.9200)
300 Career Education 9-12	<u>(1.7988)</u>	<u>.....</u>	<u>.....</u>	<u>(1.7988)</u>
Total	<u>(2.2588)</u>	<u>(.4600)</u>	<u>.0000</u>	<u>(2.7188)</u>

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

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D

Suwannee 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, 2012

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 2011-12 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, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Suwannee 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 14.

Proposed Net Adjustments (Unweighted FTE)

Findings

Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Suwannee Primary School (#0011)

1. [Ref. 1102] One student was incorrectly reported for .5000 FTE in Program No. 255 (ESE Support Level 5). The student was enrolled in the Hospital and Homebound Program; however, the homebound instructor's contact log documented only two hours of instruction (or .0400 FTE) during the reporting survey. Accordingly, we propose the following adjustment:

Table with 3 columns: Description, Proposed Net Adjustments, and Unweighted FTE. Row 1: 255 ESE Support Level 5, (.4600), (.4600)

The accompanying notes are an integral part of this schedule.

**SCHEDULE D (Continued)**

Suwannee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Suwannee Primary School (#0011)** (Continued)

2. [Ref. 1170] The letter used to notify parents of the out-of-field status of an ESOL teacher in the February 2012 survey was inadequate as the letter did not identify the out-of-field teacher by name. We propose the following adjustment:

101 Basic K-3	1.9908	
130 ESOL	(1.9908)	.0000
		(.4600)

**Suwannee-Hamilton Technical Center (#0012)**

3. [Ref. 1201] The ELL Committee’s recommendation of one student’s continued ESOL placement for a sixth year covering the 2011-12 school year was based solely on the student’s May 2010 CELLA exam. Students being considered for extension of services should be assessed no earlier than 30 school days prior to the student’s anniversary date; consequently, the May 2010 CELLA assessment was not timely to the student’s January 2011 anniversary date. We propose the following adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

4. [Ref. 1202] Three Career Education 9-12 (OJT) students did not work during the reporting surveys and there was insufficient evidence that they were otherwise engaged in job search activities. We propose the following adjustment:

300 Career Education 9-12	(.5838)	(.5838)
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5. [Ref. 1203] The timecards for five Career Education 9-12 (OJT) students were not signed by the students’ employers. We propose the following adjustment:

300 Career Education 9-12	(.8608)	(.8608)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Suwannee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Suwannee-Hamilton Technical Center (#0012)** (Continued)

6. [Ref. 1204] Five Career Education 9-12 (OJT) students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.3542)	(.3542)
		(1.7988)

**Suwannee Intermediate School (#0042)**

7. [Ref. 4201] The ELL Committee's recommendation of one FES student's continued ESOL placement for a fifth and sixth year covering the 2011-12 school year was based solely on the student's April 2010 CELLA exam (for the fifth year) and March 2011 CELLA exam (for the sixth year). Students being considered for extension of services should be assessed no earlier than 30 school days prior to the student's anniversary date; consequently, the April 2010 (for the fifth year) and March 2011 (for the sixth year) CELLA assessments were not timely to the student's December 2010 and December 2011 anniversary dates. We propose the following adjustment

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		.0000

**Suwannee High School (#0043)**

8. [Ref. 4301] One student was incorrectly reported for .5000 FTE in Program No. 255 (ESE Support Level 5). The student was enrolled in the Hospital and Homebound Program; however, the homebound instructor's contact log documented only two hours of instruction (or .0400 FTE) during the reporting survey. Accordingly, we propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Suwannee 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, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Suwannee High School (#0043)</u></b> (Continued)		
255 ESE Support Level 5	(.4600)	(.4600)
<p>9. [Ref. 4302] <u>We noted the following exceptions involving two ELL students: the file for one student did not contain an <i>ELL Student Plan</i> covering the 2011-12 school year and there was no evidence that the parents of one student were not notified of their child’s ESOL placement. We propose the following adjustment:</u></p>		
103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000
<p>10. [Ref. 4303] <u>The parents of three ELL students (two students in the October 2011 survey and one student in the February 2012 survey) were not notified of their children’s ESOL placements until after the reporting surveys, December 2011 and March 2012, respectively. We propose the following adjustment:</u></p>		
103 Basic 9-12	1.2506	
130 ESOL	(1.2506)	.0000
<p>11. [Ref. 4370] <u>The letter used to notify parents of the out-of-field status of one Biology teacher was inadequate as the letter did not identify the out-of-field teacher by name. We propose the following adjustment:</u></p>		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
<p>12. [Ref. 4371] <u>One teacher taught a Basic subject class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:</u></p>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Suwannee 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, 2012

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Suwannee High School (#0043)</u></b> (Continued)		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000
		(.4600)
<b><u>Suwannee Elementary School (#0060)</u></b>		
13. [Ref. 6001] <u>One student was reported incorrectly in ESOL. The student was FES, a competent English reader and writer, and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
14. [Ref. 6070] <u>The letter used to notify parents of the out-of-field status of one ESOL teacher was inadequate as the letter did not identify the out-of-field teacher by name. We propose the following adjustment:</u>		
101 Basic K-3	.3102	
130 ESOL	(.3102)	.0000
		.0000
<b>Proposed Net Adjustment</b>		<b>(2.7188)</b>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Suwannee 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, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) *ELL Student Plans* should be reviewed and updated annually and properly maintained in students' files; (2) parents should be properly notified prior to the student's ESOL placement; (3) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to students' entry into that year based on the students' individual anniversary dates; (4) ELL Committees should consider relevant and timely assessments to justify the students' continued ESOL placements; (5) schedules for students in the Hospital and Homebound Program are accurately reported based on the homebound instructors' contact logs and time authorized on the students' IEPs; (6) students in Career Education 9-12 (OJT) are reported in accordance with the students' time worked as documented on their timecards that are accurately completed, signed, and retained in readily-accessible files; (7) parents are appropriately notified of teachers' out-of-field status; and (8) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Suwannee 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, 2012

**REGULATORY CITATIONS**

Reporting

- Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, FS ..... Definitions
- Section 1011.62, FS ..... Funds for Operation of Schools
- Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records
- FTE General Instructions 2011-12*

Attendance

- Section 1003.23, FS ..... Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records
- Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records
- FTE General Instructions 2011-12*
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

English for Speakers of Other Languages (ESOL)

- Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, FAC ..... Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2011-12*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Suwannee 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, 2012

**REGULATORY CITATIONS** (Continued)

Exceptional Education

- Section 1003.57, FS ..... Exceptional Students Instruction
- Section 1011.62, FS ..... Funds for Operation of Schools
- Section 1011.62(1)(e), FS ..... Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, FAC ..... Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, FAC ..... Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, FAC ..... Definitions, ESE Policies and Procedures, and ESE Administrators  
*Matrix of Services Handbook (2004 Revised Edition)*

Teacher Certification

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

*The accompanying notes are an integral part of this schedule.*

Suwannee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE A – SUMMARY**

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

**1. School District of Suwannee County**

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

For the fiscal year ended June 30, 2012, the District operated 10 schools serving prekindergarten through twelfth grade students, reported 5,931.70 unweighted FTE, and received approximately \$18.5 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

**2. Florida Education Finance Program (FEFP)**

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

Suwannee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**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 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Suwannee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

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

**7. Statutes and Rules**

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

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

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. 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:

Suwannee County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2012

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Suwannee Primary School	1 and 2
2. Suwannee-Hamilton Technical Center	3 through 6
3. Suwannee Intermediate School	7
4. Suwannee High School	8 through 12
5. Suwannee Elementary School	13 and 14



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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 SUWANNEE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2012, that the Suwannee 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, 2012. 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 2011-2012* 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: 21 of the 140 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 4 through 7.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Suwannee 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, 2012.

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.<sup>1</sup> 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 deficiencies<sup>1</sup> 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.

---

<sup>1</sup> *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  
January 22, 2013

**SCHEDULE F**

Suwannee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2012

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

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of vehicles (122) 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 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (6,666) 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	116
IDEA (PK), Weighted	55
Teenage Parents and Infants	7
Two Miles or More	<u>6,488</u>
Total	<u>6,666</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)**

Suwannee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We sampled 140 of the 6,666 students reported as being transported by the District.	21	(2)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 2 students.	<u>2</u>	<u>(2)</u>
Total	<u>23</u>	<u>(4)</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 the Department of Education.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G**

Suwannee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**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 2011-2012* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Suwannee 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 30.

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2011 surveys and the February and June 2012 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 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.*

1. [Ref. 53] The number of days in term for 14 students in the IDEA (K-12), Weighted ridership category was incorrectly reported as 9 days in the July 2011 survey and 5 days in the June 2012 survey. The number of days in term should have been reported as 7 days in the July 2011 survey and 8 days in the June 2012 survey. We propose the following adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Suwannee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b><u>July 2011 Survey</u></b>		
<u>9 Days in Term</u>		
IDEA (K-12), Weighted	(6)	
<u>7 Days in Term</u>		
IDEA (K-12), Weighted	6	
<b><u>June 2012 Survey</u></b>		
<u>8 Days in Term</u>		
IDEA (K-12), Weighted	8	
<u>5 Days in Term</u>		
IDEA (K-12), Weighted	(8)	0
2. [Ref. 51] <u>We noted in our review of the reported ridership data that one PK student was reported incorrectly in the Two Miles or More ridership category. We propose the following adjustment:</u>		
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
Two Miles or More	(1)	(1)
3. [Ref. 52] <u>We examined the reported ridership and noted that a number of students reported for transportation funding did not have a matching demographic record in the State FTE database. We provided the relevant information to District staff who were able to substantiate all but one student. We determined that this student had withdrawn from school prior to the survey period; consequently, this student was not eligible for State transportation funding. We propose the following adjustment:</u>		
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	(1)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Suwannee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

4. [Ref. 54] One student in our sample reported in the Two Miles or More ridership category was not shown on the supporting bus driver’s report as having been transported. Accordingly, this student was not eligible to be reported for State transportation funding. We propose the following adjustment:

**October 2011 Survey**

90 Days in Term

Two Miles or More	(1)	(1)
-------------------	-----	-----

5. [Ref. 55] The IEPs for two students in our sample reported in the IDEA (PK), Weighted ridership category did not indicate that the students met at least one of the five criteria for IDEA-Weighted classification. We noted that the students were eligible for reporting in the IDEA (PK), Unweighted ridership category. We propose the following adjustments:

**October 2011 Survey**

90 Days in Term

IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	

**February 2012 Survey**

90 Days in Term

IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	0

6. [Ref. 56] Two students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. Neither student had an IEP covering the reporting survey period. We noted that one of the students lived more than two miles from school and should have been reported in the Two Miles or More ridership category and the remaining student was not otherwise eligible for State transportation funding. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Suwannee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<b><u>October 2011 Survey</u></b>	
<u>90 Days in Term</u>	
IDEA (K-12), Weighted	(2)
Two Miles or More	<u>1</u>
	(1)
<p>7. [Ref. 57] <u>The IEPs for 16 students in our sample reported in IDEA-Weighted ridership categories (8 [PK] and 8 [K-12]) did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We noted the students were eligible for other unweighted ridership categories. We propose the following adjustments:</u></p>	
<b><u>October 2011 Survey</u></b>	
<u>90 Days in Term</u>	
IDEA (K-12), Weighted	(4)
IDEA (PK), Weighted	(5)
IDEA (PK), Unweighted	5
Two Miles or More	4
<b><u>February 2012 Survey</u></b>	
<u>90 Days in Term</u>	
IDEA (K-12), Weighted	(4)
IDEA (PK), Weighted	(3)
IDEA (PK), Unweighted	3
Two Miles or More	<u>4</u>
	<u>0</u>
<b>Proposed Net Adjustment</b>	<u>(4)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE H**

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

**RECOMMENDATIONS AND REGULATORY CITATIONS**

For the Fiscal Year Ended June 30, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the correct ridership categories and for the correct number of days in term; (2) only students who are in membership and are transported during the survey period are reported for State transportation funding; (3) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the students' IEPs; and (4) transportation personnel review the District database for completeness and verify that all students have matching demographics to support that the students are properly enrolled and otherwise eligible for State transportation.

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

**REGULATORY CITATIONS**

- Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students
- Section 1011.68, FS .....Funds for Student Transportation
- Chapter 6A-3, FAC .....Transportation
- Student Transportation General Instructions 2011-2012*

*The accompanying notes are an integral part of this schedule.*

Suwannee County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE A – SUMMARY**

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

**1. Student Eligibility**

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

**2. Transportation in Suwannee County**

For the fiscal year ended June 30, 2012, the District received approximately \$1.4 million 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 2011	1	6
October 2011	60	3,363
February 2012	60	3,289
June 2012	<u>1</u>	<u>8</u>
Total	<u>122</u>	<u>6,666</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., FS .....Transportation of Public K-12 Students
- Section 1011.68, FS .....Funds for Student Transportation
- Chapter 6A-3, FAC .....Transportation

Suwannee County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**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, 2012. 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**

**SUWANNEE COUNTY SCHOOL BOARD**



January 22, 2013

*Serving The Children Of Our Community*

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Superintendent of Schools

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DISTRICT 2

**JULIE ULMER**  
DISTRICT 3

**ED DA SILVA**  
DISTRICT 4

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BOARD ATTORNEY

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

Dear Mr. Martin:

In response to the preliminary and tentative audit findings report on the Florida Education Finance Program Full-Time Equivalent (FTE) Students and Student Transportation of the Suwannee County District School Board for the fiscal year ended June 30, 2012, we present the following statements.

**Full-Time Equivalent (FTE) Students**

**Findings #1 and #8**

The District will enhance its due diligence to ensure that homebound instructor logs document the hours of instruction correctly.

**Findings #2, #11, and #14**

The District will exercise greater care in providing the letter used to notify parents of the out-of-field status of teachers.

**Findings #3 and #7**

The District will assess students within the appropriate timeline for purposes of continued ESOL or ELL placement.

**Finding #4**

The District will review and improve its process for tracking career education students who work and are engaged in job search activities in order to be properly documented in reporting surveys.

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

Mr. David W. Martin  
January 22, 2013  
Page Two

Finding #5

The District will ensure that timecards for career education students are signed by the students' employers.

Finding #6

The District will verify that career education students are reported for the correct number of hours worked which are also supported by the students' timecards.

Finding #9

The District will exercise greater care in maintaining updated and complete student files, particularly regarding the inclusion of *ELL Student Plans*.

Findings #9 and #10

The District will exercise greater care in advance notice being given to parents regarding their child's ESOL placement.

Finding #12

The District will follow up with those teachers who have not earned the required ESOL in-service training points, will facilitate the progress of this training, and will assign students to classes appropriately.

Finding #13

The District will exercise greater care in reporting students correctly in the classes to which they are assigned.

**Student Transportation**

The District exercise greater care in reporting students in the correct ridership categories and for the correct number of days in the term.

The District will exercise greater care in reporting students for membership in the survey period reported for State transportation funding.

The District will exercise greater care in appropriately documenting students reported in IDEA-weighted classifications.

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

Mr. David W. Martin  
January 22, 2013  
Page Three

The District will review its database for completeness and will verify that students have matching demographics to support the State transportation funding which is deemed eligible and received.

It has been a pleasure to work with Mrs. Jennifer Taylor during this audit.

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

Sincerely,

  
Jerry A. Scarborough  
Superintendent of Schools

JAS/vcm