

**ST. JOHNS COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013



BOARD MEMBERS AND SUPERINTENDENT

St. Johns County District School Board members and the Superintendent of Schools who served during the 2012-13 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Beverly A. Slough, Chair to 11-20-12	1
Thomas L. Allen, Jr., Chair from 11-21-12	2
William P. Mignon, Vice Chair from 11-21-12	3
William R. Fehling	4
Patrick Canan from 11-21-12	5
Carla W. Wright, Vice Chair to 11-20-12	5

Dr. Joseph G. Joyner, Superintendent

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

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

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

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2013

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

St. Johns 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, 2013

	PAGE NO.
EXECUTIVE SUMMARY	i
FULL-TIME EQUIVALENT (FTE) STUDENTS	
INDEPENDENT AUDITOR’S REPORT	1
SCHEDULE A – POPULATIONS, SAMPLES, AND TEST RESULTS	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE.....	7
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	8
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS.....	13
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS.....	28
NOTES TO SCHEDULES.....	32
STUDENT TRANSPORTATION	
INDEPENDENT AUDITOR’S REPORT.....	36
SCHEDULE F – POPULATIONS, SAMPLES, AND TEST RESULTS.....	39
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS.....	41
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS	47
NOTES TO SCHEDULES.....	48
MANAGEMENT’S RESPONSE	
EXHIBIT A – MANAGEMENT’S RESPONSE.....	50

EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the St. Johns County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2013:

- Fourteen of the 130 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, and the earning of required in-service training points in ESOL strategies.
- Nine of the 47 students in our ESOL sample and 21 of the 123 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 43 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 3.5234 but has a potential impact on the District's weighted FTE of a negative 39.1477. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 41 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 St. Johns County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$140,265 (negative 39.1477 times \$3,582.98).

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 ST. JOHNS COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Johns 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 St. Johns 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 appointed Superintendent of Schools. For the fiscal year ended June 30, 2013, the District operated 46 schools and reported 2 virtual education cost centers serving prekindergarten through twelfth grade students, reported 32,350.85 unweighted FTE for those students, and received approximately \$57 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 brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$7.75 million 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 ST. JOHNS COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

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

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

Our examination procedures disclosed the following material noncompliance involving

1. Teachers

Fourteen of the 130 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, and the earning of required in-service training points in ESOL strategies.¹

2. Students

Nine of the 47 students in our ESOL sample² and 21 of the 123 students in our ESE Support Levels 4 and 5 sample³ 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 and ESE Support Levels 4 and 5, the St. Johns County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013.

¹For teachers, see SCHEDULE D, Finding Nos. 9, 10, 13, 14, 16, 17, 19, 25, 28, 33, 35, and 37.

²For ESOL, see SCHEDULE D, Finding Nos. 8, 18, 20, 21, 23, 24, 30, 32, and 34.

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 1, 2, 3, 4, 5, 6, 12, 15, 22, 26, 27, 29, 31, 36, 39, 40, and 41.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

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

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

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
March 11, 2014

SCHEDULE A

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

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 32,350.85 unweighted FTE at 46 schools and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (48) consisted of the total number of brick and mortar schools in the District that offered courses as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP funded programs. The population of students (14,830) consisted of the total number of students in each program at the schools and virtual cost centers 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	45	18	11,683	203	2	25,421.3400	179.1575	8.7984
Basic with ESE Services	47	18	2,901	161	4	5,872.8000	145.2892	7.6791
ESOL	28	12	93	47	9	161.6400	34.9027	(7.3678)
ESE Support Levels 4 and 5	30	14	149	123	21	225.4000	99.0938	(12.4880)
Career Education 9-12	13	1	<u>4</u>	<u>4</u>	<u>0</u>	<u>669.6700</u>	<u>.5698</u>	<u>(.1451)</u>
All Programs	48	19	<u>14,830</u>	<u>538</u>	<u>36</u>	<u>32,350.8500</u>	<u>459.0130</u>	<u>(3.5234)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (279) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual cost centers in our sample who taught courses in Basic, Basic with Exceptional Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 130 and found exceptions for 14 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

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

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	4.7416	1.117	5.2964
102 Basic 4-8	3.3304	1.000	3.3304
103 Basic 9-12	.7264	1.020	.7409
111 Grades K-3 with ESE Services	3.5400	1.117	3.9542
112 Grades 4-8 with ESE Services	2.2038	1.000	2.2038
113 Grades 9-12 with ESE Services	1.9353	1.020	1.9740
130 ESOL	(7.3678)	1.167	(8.5982)
254 ESE Support Level 4	(9.9245)	3.524	(34.9739)
255 ESE Support Level 5	(2.5635)	5.044	(12.9303)
300 Career Education 9-12	(.1451)	.999	(.1450)
Total	<u>(3.5234)</u>		<u>(39.1477)</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

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

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0071</u>	<u>#0091</u>	<u>#0161</u>	
101 Basic K-3	.....	(.5000)	1.0637	.5637
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	2.0000	.....	.....	2.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	.....	(1.0637)	(1.0637)
254 ESE Support Level 4	(2.8800)	.....	.....	(2.8800)
255 ESE Support Level 5	(.2800)	.....	.....	(.2800)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(1.1600)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(1.6600)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0171</u>	<u>#0201</u>	<u>#0241</u>	<u>#0261</u>	
101	.5637	.....	1.8373	.....	.4838	2.8848
102	.0000	1.2324	.1934	.3468	.4835	2.2561
103	.0000	.....	.....	.....	.....	.0000
111	2.0000	.....	.0400	.....	.....	2.0400
112	.0000	1.0000	.....	.9938	.....	1.9938
113	.0000	.....	.....	.....	.....	.0000
130	(1.0637)	(.1384)	(.5802)	(1.3406)	(.9673)	(4.0902)
254	(2.8800)	(2.0940)	(1.4505)	.....	.....	(6.4245)
255	(.2800)	.....	(.0400)	.....	.....	(.3200)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(1.6600)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.6600)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0301</u>	<u>#0331</u>	<u>#0351</u>	<u>#0381</u>	
101	2.8848	.....	1.0251	.1548	.....	4.0647
102	2.2561	.....	.....	.....	.....	2.2561
103	.0000	.....	.....	.....	.....	.0000
111	2.0400	.....	.....	.5000	.5000	3.0400
112	1.9938	.2100	.....	.....	.....	2.2038
113	.0000	.....	.....	.....	.....	.0000
130	(4.0902)	(.2100)	(1.0251)	(.1548)	.....	(5.4801)
254	(6.4245)	(1.0000)	.....	(.5000)	(.5000)	(8.4245)
255	(.3200)	.....	.....	(.8400)	.....	(1.1600)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(1.6600)</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(.8400)</u>	<u>.0000</u>	<u>(3.5000)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0411</u>	<u>#0451</u>	<u>#0481</u>	<u>#0482</u>	
101	4.0647	.....	.4835	.....	.1934	4.7416
102	2.2561	.....	.....	1.0743	.....	3.3304
103	.0000	.2165	.....	.....	.....	.2165
111	3.0400	.....	.....	.....	.5000	3.5400
112	2.2038	.....	.....	.....	.....	2.2038
113	.0000	.....	.....	.....	.....	.0000
130	(5.4801)	(.1365)	(.4835)	(1.0743)	(.1934)	(7.3678)
254	(8.4245)	.....	.....	.....	(.5000)	(8.9245)
255	(1.1600)	(.0800)	.....	.....	.....	(1.2400)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(3.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.5000)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
		<u>#0493</u>	<u>#7004</u>	
101 Basic K-3	4.7416	.....	.....	4.7416
102 Basic 4-8	3.3304	.....	.....	3.3304
103 Basic 9-12	.2165	.4266	.0833	.7264
111 Grades K-3 with ESE Services	3.5400	.....	.....	3.5400
112 Grades 4-8 with ESE Services	2.2038	.....	.....	2.2038
113 Grades 9-12 with ESE Services	.0000	1.9353	.....	1.9353
130 ESOL	(7.3678)	.....	.....	(7.3678)
254 ESE Support Level 4	(8.9245)	(1.0000)	.....	(9.9245)
255 ESE Support Level 5	(1.2400)	(1.3235)	.....	(2.5635)
300 Career Education 9-12	.0000	(.1451)	.....	(.1451)
Total	<u>(3.5000)</u>	<u>(.1067)</u>	<u>.0833</u>	<u>(3.5234)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2012-13* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the St. Johns County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 28.

Findings

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Therapeutic Learning Center (#0071)

1. [Ref. 7101] One ESE PK student was absent from school during the 11-day window of the February 2013 survey and should not have been included with that survey's results. We propose the following adjustment:

254 ESE Support Level 4	(,5000)	(,5000)
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**Proposed Net
Adjustments
(Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Therapeutic Learning Center (#0071) (Continued)

2. [Ref. 7102] The number of instructional minutes for one ESE PK student was overstated. The student was funded for 1,080 instructional minutes in the October 2012 survey and 1,500 instructional minutes in the February 2013 survey; however, the attendance records supported that only 720 instructional minutes were provided in each survey period. We propose the following adjustment:

254 ESE Support Level 4	(.3800)	(.3800)
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3. [Ref. 7103] The file for one ESE PK student did not contain an IFSP or an IEP that was valid for the October 2012 survey. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

4. [Ref. 7105] The file for one ESE PK student did not contain evidence of the six-month review of the student's IFSP that covered the October 2012 survey. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

5. [Ref. 7106] The file for one ESE PK student did not contain evidence of the six-month review of the student's IFSP that covered the October 2012 survey and did not contain an IFSP or IEP that was valid for the February 2013 survey. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Therapeutic Learning Center (#0071) (Continued)

6. [Ref. 7107] The number of instructional minutes reported for one ESE PK student was overstated. The student was funded for 1,500 instructional minutes in the October 2012 and February 2013 surveys; however, the attendance records supported that only 1,080 instructional minutes were provided in each survey period. We propose the following adjustment:

255 ESE Support Level 5	(.2800)	(.2800)
		(1.1600)

Ketterlinus Elementary School (#0091)

7. [Ref. 9101] One student withdrew from school prior to the October 2012 reporting survey; consequently, the student should not have been included with the survey's results. We propose the following adjustment:

101 Basic K-3	(.5000)	(.5000)
		(.5000)

R. B. Hunt Elementary School (#0161)

8. [Ref. 16101] The ELL Student Plan for one ELL student was not prepared until November 7, 2012, which was after the October 2012 survey. We also noted that the ELL Student Plan valid for the February 2013 survey was incomplete as the schedule to support the courses that would employ ESOL strategies was not part of the ELL Student Plan until after the survey period. We propose the following adjustment:

101 Basic K-3	.9670	
130 ESOL	(.9670)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

R. B. Hunt Elementary School (#0161) (Continued)

9. [Ref. 16170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was 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 teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.0967	
130 ESOL	(.0967)	.0000
		.0000

R. J. Murray Middle School (#0171)

10. [Ref. 17170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught a course that required certification in Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the students are cited in Finding No. 12 (Ref. 17102), we present this disclosure Finding with no proposed adjustment.

.0000

11. [Ref. 17101] The IEP for one ESE student was not signed by any of the participants. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

12. [Ref. 17102] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

	Proposed Net Adjustments (Unweighted FTE)
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R. J. Murray Middle School (#0171) (Continued)

112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

13. [Ref. 17171] One teacher taught a Basic subject area 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:

102 Basic 4-8	.1384	
130 ESOL	<u>(.1384)</u>	.0000

14. [Ref. 17172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that required certification in General Science. 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	.0940	
254 ESE Support Level 4	<u>(.0940)</u>	<u>.0000</u>
		<u>.0000</u>

The Webster School (#0201)

15. [Ref. 20101] The Physical and Occupational Therapy courses for one ESE student were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The therapy courses were provided through on-campus instruction and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>The Webster School (#0201)</u> (Continued)		
111 Grades K-3 with ESE Services	.0400	
255 ESE Support Level 5	(.0400)	.0000
<p>16. [Ref. 20170/71] <u>Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until after the October 2012 survey (Ref. 20171) or not until after the February 2013 survey (Ref. 20170). We also noted that the parents of the ELL students were notified of the teacher's out-of-field status but the parental notification letter was not dated and did not refer to the teachers' out-of-field subject area. Consequently, we could not determine that the parents had been notified timely (i.e., prior to the reporting survey). We propose the following adjustments:</u></p>		
<u>Ref. 20170</u>		
102 Basic 4-8	.1934	
130 ESOL	(.1934)	.0000
<u>Ref. 20171</u>		
101 Basic K-3	.3868	
130 ESOL	(.3868)	.0000
<p>17. [Ref. 20172] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Specific Learning Disability but taught courses that required the Autism endorsement. We also noted that the parents of the ESE students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u></p>		
101 Basic K-3	1.4505	
254 ESE Support Level 4	(1.4505)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Julington Creek Elementary School (#0241)

18. [Ref. 24101] The course schedule for one ESE student (in our ESOL sample) incorrectly included a portion of the student's instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9938	
130 ESOL	(.9938)	.0000

19. [Ref. 24170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until after the October 2012 survey period. We noted that the parental notification letter sent to the parents indicating the teacher's out-of-field status was not dated; consequently, we could not determine that the parents had been notified timely (i.e., prior to the reporting survey). We propose the following adjustment:

102 Basic 4-8	.3468	
130 ESOL	(.3468)	.0000
		<u>.0000</u>

W. Douglas Hartley Elementary School (#0261)

20. [Ref. 26101] The ELL Student Plan and parental notification for one ELL student were not completed until November 7, 2012, which was after the October 2012 survey period. We propose the following adjustment:

102 Basic 4-8	.4835	
130 ESOL	(.4835)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

W. Douglas Hartley Elementary School (#0261) (Continued)

21. [Ref. 26102] One student was incorrectly reported in ESOL. The student was given a Home Language Survey on August 20, 2012, and the responses provided did not support the need for ESOL placement. We propose the following adjustment:

101 Basic K-3	.4838	
130 ESOL	(.4838)	.0000
		<u>.0000</u>

Sebastian Middle School (#0301)

22. [Ref. 30101] Two ESE students were not in attendance during the 11-day window of the October 2012 survey and should not have been included with that survey's results. We also noted that one of these students was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	(1.0000)
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23. [Ref. 30102] The course schedule for one ESE student (in our ESOL sample) incorrectly included a portion of the student's instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.2100	
130 ESOL	(.2100)	.0000
		<u>(1.0000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Osceola Elementary School (#0331)

24. [Ref. 33101] The file for one ELL student did not contain evidence of an English Language assessment or the convening of an ELL Committee to support the student's extended ESOL placement for a fourth year. We propose the following adjustment:

101 Basic K-3	.4835	
130 ESOL	(.4835)	.0000

25. [Ref. 33170/71] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were either not approved by the School Board to teach such students out of field (Ref. 33171) or not approved until after the October 2012 survey period (Ref. 33170). We also noted that the parents of the ELL students were notified of the teachers' out-of-field status but not until after the October 2012 survey period and the parental notification letters did not refer to the teachers' out-of-field subject areas. We propose the following adjustment:

<u>Ref. 33170</u>		
101 Basic K-3	.1548	
130 ESOL	(.1548)	.0000

<u>Ref. 33171</u>		
101 Basic K-3	.3868	
130 ESOL	(.3868)	.0000

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Ponte Vedra Palm Valley - Rawlings Elementary School (#0351)

26. [Ref. 35101] Two ESE students were incorrectly reported for 1,500 minutes (.5000 FTE per student) of on-campus instruction. The students were in the Hospital and Homebound Program and were only receiving 240 minutes (.0800 FTE per student) of homebound instruction. We propose the following adjustment:

255 ESE Support Level 5	(.8400)	(.8400)
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27. [Ref. 35102] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

28. [Ref. 35170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was 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 teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.1548	
130 ESOL	(.1548)	.0000
		(.8400)

Cunningham Creek Elementary School (#0381)

29. [Ref. 38101] The IEP for one ESE student was amended on September 4, 2012, to reflect a change in services; however, a newly prepared Matrix of Services form was not completed until January 31, 2013, which was after the October 2012 survey period. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Cunningham Creek Elementary School (#0381)</u> (Continued)		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
<u>Bartram Trail High School (#0411)</u>		
30. [Ref. 41101] <u>One student was incorrectly reported in ESOL. The student had been dismissed from the ESOL Program prior to the February 2013 survey. We propose the following adjustment:</u>		
103 Basic 9-12	.1365	
130 ESOL	(.1365)	.0000
31. [Ref. 41103] <u>The Physician's Statement for one ESE student in the Hospital and Homebound Program was missing and could not be located. We propose the following adjustment:</u>		
103 Basic 9-12	.0800	
255 ESE Support Level 5	(.0800)	.0000
		.0000
<u>Timberlin Creek Elementary School (#0451)</u>		
32. [Ref. 45101] <u>The file for one ELL student did not contain evidence of an English Language assessment or the convening of an ELL Committee to support the student's extended ESOL placement for a fourth year. We propose the following adjustment:</u>		
101 Basic K-3	.4835	
130 ESOL	(.4835)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Pacetti Bay Middle School (#0481)

33. [Ref. 48170] One teacher taught a Basic subject area 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. Since the student is cited in Finding No. 34 (Ref. 48101), we present this disclosure Finding with no proposed adjustment.

.0000

34. [Ref. 48101] An ELL Committee was not convened to support one ELL student's extended ESOL placement for a fourth year. We propose the following adjustment:

102 Basic 4-8	.8984	
130 ESOL	(.8984)	.0000

35. [Ref. 48171] One teacher was not properly certified to teach Reading or ESOL out of field and was not approved by the School Board to teach ESOL or Reading out of field until after the October 2012 reporting survey. We also noted that parents were not notified of the teacher's out-of-field status in Reading. We propose the following adjustment:

102 Basic 4-8	.1759	
130 ESOL	(.1759)	.0000

.0000

Wards Creek Elementary School (#0482)

36. [Ref. 48201] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Wards Creek Elementary School (#0482) (Continued)

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

37. [Ref. 48272] The parents of ELL students taught by one out-of-field teacher were notified of the teacher’s out-of-field status but the parental notification letter was not dated and did not refer to the teacher's out-of-field subject area. We propose the following adjustment:

101 Basic K-3	.1934	
130 ESOL	<u>(.1934)</u>	<u>.0000</u>
		<u>.0000</u>

Creekside High School (#0493)

38. [Ref. 49301] The course schedules for two ESE students incorrectly included a portion of the students' instructional time in Program No. 300 (Career Education 9-12). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1451	
300 Career Education 9-12	<u>(.1451)</u>	.0000

39. [Ref. 49302] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Creekside High School (#0493) (Continued)

40. [Ref. 49303] The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 670 instructional minutes but was only provided and authorized by the student’s IEP for 240 instructional minutes. We propose the following adjustment:

255 ESE Support Level 5	(.1434)	(.1434)
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41. [Ref. 49304] The course schedule for one ESE student reported in the Hospital and Homebound Program receiving both on-campus instruction (650 minutes or .2168 FTE) and homebound instruction (240 minutes or .0800 FTE) was incorrectly reported in Program No. 255 (ESE Support Level 5) for the student's on-campus instruction. The on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services) and the number of homebound instructional minutes was understated by 110 minutes as supported by the homebound instructor’s contact log supporting 350 minutes of homebound instruction. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2168	
255 ESE Support Level 5	(.1801)	.0367

42. [Ref. 49305] The file for one ESE student did not contain an IEP that covered the October 2012 survey period. We propose the following adjustment:

103 Basic 9-12	.4266	
113 Grades 9-12 with ESE Services	(.4266)	.0000
		(.1067)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

St. Johns Virtual Franchise (#7004)

43. [Ref. 700401] The FTE for one virtual course taken and successfully completed by one student was understated. The student had completed a full-year course (.1667 FTE) but was only reported for .0834 FTE. We propose the following adjustment:

103 Basic 9-12	<u>.0833</u>	<u>.0833</u>
		<u>.0833</u>
Proposed Net Adjustment		<u>(3.5234)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (2) only eligible students are assessed based on the completed *Home Language Survey*; (3) *ELL Student Plans* are timely reviewed and updated; (4) students' English language proficiencies are assessed and ELL Committees are convened timely to support the students' extended ESOL placements based on their individual ESOL anniversary dates; (5) students assessed English proficient are either exited from the ESOL Program or referred to an ELL Committee to determine the students' continued ESOL placements; (6) PK students are properly reported based on the amount of instruction provided; (7) ESE students are reported in accordance with their *Matrix of Services* forms and that the *Matrix of Services* forms are timely and properly completed and correctly scored; (8) newly prepared *Matrix of Services* forms are completed when there are changes in provided services; (9) IEPs and IFSPs are properly signed and retained in readily-accessible files and the six-month reviews of IFSPs are properly documented; (10) ESE students' schedules are reported entirely in ESE; (11) students in a Hospital and Homebound Program placement are only reported for on-campus instruction if such instruction was provided and then reported in the appropriate program as evidenced by the type and amount of services provided at that location; (12) homebound instruction is reported for only the amount of minutes that are provided and supported by the homebound instructor's contact logs and as authorized on the students' IEPs; (13) *Physician's Statements* that support the eligibility for Hospital and Homebound Program placement are maintained and completed prior to such placement; (14) all successfully completed virtual education courses are fully reported for their proper FTE amounts; (15) teachers are properly certified, or if out of field, are approved to teach out of field by the School Board; (16) ESOL teachers earn their in-service training points in accordance with the teachers' in-service training timelines; and (17) 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.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATIONS

Reporting

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

Attendance

- Section 1003.23, FS Attendance Records and Reports
 - Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records
 - Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
- FTE General Instructions 2012-13*
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

English for Speakers of Other Languages (ESOL)

- Section 1003.56, FS English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners
- Rule 6A-6.09021, FAC Annual English Language Proficiency Assessment for English Language Learners (ELLs)
- Rule 6A-6.09022, FAC Extension of Services in English for Speakers of Other Languages (ESOL) Program
- Rule 6A-6.0903, FAC Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program
- Rule 6A-6.09031, FAC Post Reclassification of English Language Learners (ELLs)
- Rule 6A-6.0904, FAC Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATIONS (Continued)

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2012-13

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 (2012 Revised Edition)

Teacher Certification

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATIONS (Continued)

Virtual Education

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

Charter Schools

- Section 1002.33, FS Charter Schools

The accompanying notes are an integral part of this schedule.

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

NOTE A – SUMMARY

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

1. School District of St. Johns County

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

For the fiscal year ended June 30, 2013, the District operated 46 schools and reported 2 virtual education cost centers, serving prekindergarten through twelfth grade students, reported 32,350.85 unweighted FTE, and received approximately \$57 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.

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

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

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

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

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

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

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Therapeutic Learning Center*	1 through 6
2. Ketterlinus Elementary School	7
3. MKY- Head Start /DPP PK School	NA
4. R. B. Hunt Elementary School	8 and 9
5. R. J. Murray Middle School	10 through 14
6. The Webster School	15 through 17
7. Julington Creek Elementary School	18 and 19
8. W. Douglas Hartley Elementary School	20 and 21
9. Sebastian Middle School	22 and 23
10. Osceola Elementary School	24 and 25
11. Ponte Vedra Palm Valley - Rawlings Elementary School	26 through 28
12. Cunningham Creek Elementary School	29
13. Bartram Trail High School	30 and 31
14. Timberlin Creek Elementary School	32
15. Pacetti Bay Middle School	33 through 35
16. Wards Creek Elementary School	36 and 37
17. Creekside High School	38 through 42
18. St. Johns Virtual Instruction Program K-8	NA
19. St. Johns Virtual Franchise	43

*Charter School



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
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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 ST. JOHNS COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 9, 2013, that the St. Johns 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, 2013. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, management's assertion that the St. Johns County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013, is fairly stated, in all material respects.

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

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

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

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

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
March 11, 2014

SCHEDULE F

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

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

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (375) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (35,765) 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	825
IDEA (PK), Weighted	217
Teenage Parents and Infants	5
Hazardous Walking	1,912
Two Miles or More	<u>32,806</u>
Total	<u>35,765</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)

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With</u> <u>Exceptions</u>	<u>Proposed</u> <u>Net</u> <u>Adjustment</u>
We sampled 325 of the 35,765 students reported as being transported by the District.	29	(6)
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>(35)</u>
Total	<u>75</u>	<u>(41)</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

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

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2012-13* issued by the Department of Education. The St. Johns County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 47.

Findings

**Students
 Transported
 Proposed Net
 Adjustments**

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

1. [Ref. 53] Our general tests disclosed that 38 PK students were incorrectly reported in the Two Miles or More (36 students) and Hazardous Walking (2 students) ridership categories. We determined the following regarding these students: (a) 11 students were enrolled in ESE programs and should have been either reported in the IDEA (PK), Weighted ridership category (9 students) or in the IDEA (PK), Unweighted ridership category (2 students); and (b) 27 students were not otherwise eligible for State transportation funding. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Johns County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation

FINDINGS AND PROPOSED ADJUSTMENTS

For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	9	
IDEA (PK), Unweighted	2	
Hazardous Walking	(2)	
Two Miles or More	<u>(36)</u>	(27)
2. <u>[Ref. 54] We examined the reported ridership and noted that a student reported for transportation funding did not have a matching demographic record in the State FTE database. We provided the relevant information to District staff allowing them to research and provide any documentation to support the eligibility of this student for transportation reporting. The student had withdrawn from the District prior to the October 2012 survey period and was ineligible for transportation funding. Accordingly, we propose the following adjustment:</u>		
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	<u>(1)</u>	(1)
3. <u>[Ref. 52] Our general tests disclosed that the reported ridership of 11 students (4 were in our sample) was not adequately supported. The students either were not listed on the bus drivers' reports or the bus drivers' reports indicated they were not transported during the 11-day survey window. We propose the following adjustments:</u>		
<u>July 2012 Survey</u>		
<u>7 Days in Term</u>		
Two Miles or More	(7)	
<u>5 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Hazardous Walking	(2)	(11)
4. <u>[Ref. 55] We noted the following exceptions involving 20 students in our sample reported in the IDEA (K-12), Weighted ridership category, as follows:</u>		
a. <u>The IEPs for 13 students did not indicate that the students met at least one of the five criteria for IDEA-Weighted classification. We noted that 12 of the 13 students were eligible for other ridership categories: 11 students in the Two Miles or More and 1 student in the IDEA (K-12), Unweighted ridership category. The remaining student was not otherwise eligible for State transportation funding.</u>		
b. <u>The IEPs incorrectly identified 4 students being transported to a school outside of the District; however, the students were bused to an alternate school within the District.</u>		
c. <u>Three students were not ESE students eligible for reporting in an IDEA ridership category but were eligible for reporting in the Two Miles or More ridership category.</u>		
<u>We propose the following adjustments:</u>		
a. <u>July 2012 Survey</u>		
<u>5 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(4)	
IDEA (K-12), Unweighted	1	
Two Miles or More	3	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Johns County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation

FINDINGS AND PROPOSED ADJUSTMENTS

For the Fiscal Year Ended June 30, 2013

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(5)	
Two Miles or More	5	
<u>June 2013 Survey</u>		
<u>4 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	<u>1</u>	(1)
b. <u>July 2012 Survey</u>		
<u>6 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
<u>June 2013 Survey</u>		
<u>4 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>1</u>	0
c. <u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	<u>2</u>	
<u>June 2013 Survey</u>		
<u>4 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>1</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

5. [Ref. 56] The IEPs for two students in our sample who were reported in the IDEA (PK), Weighted ridership category did not indicate that the students met one or more of the five criteria for IDEA-Weighted classification. Both students were eligible for reporting in the IDEA (PK), Unweighted ridership category. We propose the following adjustment:

October 2012 Survey

90 Days in Term

IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	<u>2</u>	0

6. [Ref. 57] One student in our sample was incorrectly reported in the Hazardous Walking ridership category. The student lived more than two miles from school and should have been reported in the Two Miles or More Ridership category. We propose the following adjustment:

February 2013 Survey

90 Days in Term

Hazardous Walking	(1)	
Two Miles or More	<u>1</u>	0

7. [Ref. 58] Two students in our sample who lived less than two miles from school were incorrectly reported in the Two Miles or More ridership category. One student had to cross a hazardous route to walk to school and was eligible for reporting in the Hazardous Walking ridership category and the remaining student was not otherwise eligible for State transportation funding. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>July 2012 Survey</u>		
<u>7 Days in Term</u>		
Hazardous Walking	1	
Two Miles or More	(1)	
<u>June 2013 Survey</u>		
<u>8 Days in Term</u>		
Two Miles or More	(1)	(1)
Proposed Net Adjustment		<u>(41)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

St. Johns County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who are indicated as riding on the bus drivers’ reports of their assigned buses are reported for State transportation funding; (2) transported students are reported for the correct ridership classification as determined by the students’ grade levels, ESE status, and other factors; (3) the distance from home to school is verified prior to students being reported and students are correctly identified with the assigned bus that is transporting them to their assigned school of enrollment; (4) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding and proper documentation is maintained to support this reporting; (5) only eligible students who are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (6) students are appropriately classified as ESE students in need of transportation as supported by the students’ IEPs; (7) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the students’ IEPs; and (8) that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding.

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., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation
- Student Transportation General Instructions 2012-13*

The accompanying notes are an integral part of this schedule.

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

NOTE A – SUMMARY

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

1. Student Eligibility

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

2. Transportation in St. Johns County

For the fiscal year ended June 30, 2013, the District received approximately \$7.75 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 2012	22	136
October 2012	163	17,801
February 2013	163	17,659
June 2013	<u>27</u>	<u>169</u>
Total	<u>375</u>	<u>35,765</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

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

NOTE B – SAMPLING

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

EXHIBIT A
MANAGEMENT'S RESPONSE

St. Johns County School District
40 Orange Street
St. Augustine, Florida 32084
(904) 547-7500
www.stjohns.k12.fl.us

Joseph G. Joyner, Ed.D.
Superintendent



March 11, 2014

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

RE: St. Johns County School Board: Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation Draft Report

Dear Mr. Martin:

The St. Johns County School District (SJCS D) is in receipt of the Draft (Preliminary and Tentative) Report on the examination of the District's compliance with State requirements governing the determination and reporting of Full-Time Equivalent (FTE) students under the Florida Education Finance Program (FEFP) and Student Transportation for the 2012-2013 SY. We respectfully offer the following responses to the findings with respect to corrective actions:

FEFP FTE Students

Findings [Reference]: 1[7101]; 2[7102]; 6[7107]; 7[9101]; 22[30101]; 43[700401] (*Accurate Reporting of Attendance/Course Completion*)

District Staff will reinforce with Principals, Assistant Principals and data entry personnel at their respective monthly training sessions the importance of monitoring student attendance within the reporting window, as well as accurately reporting it to the DOE. This also includes a discussion of monitoring the actual minutes in attendance for ESE students and the accurately reporting of completed virtual courses.

ESE

Findings [Reference]: 3[7103]; 4[7105]; 5[7106] (*IFSPs*)

Therapeutic Learning Center (TLC) is a charter school that serves PK ESE students. The Individual Family Support Plans (IFSPs) for the 0-2 year old students are written by Early Steps. Early Steps and TLC must work cooperatively to ensure that these students have the appropriate documentation and are reported correctly with respect to their FTE. However, TLC has no ability to require that the IFSPs were written or updated in a timely fashion. The two agencies have jointly decided that TLC will no longer serves students 0-2 years old.

Findings [Reference]: 11[17101]; 12[7102]; 22[30101]; 27[35102]; 29[38101]; 36[48201]; 39[49302]; 42[49305] (*IEPs/Matrix of Services*)

The SJCS D ESE support structure includes the designation of the Assistant Principal as the school-based Local Education Agency (LEA). This provides a closer connection between the responsible party and the student. It also allows the District to better address both the needs of the student as well as the documentation requirements. As LEA, the Assistant Principal undergoes intensive training on required and correct documentation. There are also monthly training sessions to keep these professionals current.

The St. Johns County School District will inspire good character and a passion for lifelong learning in all students, creating educated and caring contributors to the world.

School Board	Beverly Slough District 1	Tommy Allen District 2	Bill Mignon District 3	Bill Fehling District 4	Patrick Canan District 5
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**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

District ESE Staff has also initiated a self-audit process for our schools. These self-audits are followed by a District-conducted spot validation. The District student information system also contains audits and reminders to provide better data support and data entry to our schools.

**Findings [Reference]: 15[20101]; 26[35101]; 31[41103]; 40[49303]; 41[49304]
(Hospital/Homebound)**

LEA Training will include a detailed discussion on writing IEPs for Hospital/Homebound students and the appropriate program numbers, minutes and documentation. The discussion will also include the appropriate translation of the information onto the MIS form for entry into the student information system by our data entry operators. District ESE Staff also attend each IEP meeting for a student entering Hospital/Homebound and serve to verify accurate information.

Findings [Reference]: 18[24101]; 38[49301]; 23[30102]; (ESE All Day)

District Staff will provide training and reinforce with both Guidance Counselors and data entry operators that ESE students should be reported as ESE all day and not receive course flags for other programs such as ESOL or Career Education. District Staff will also cross-check those students being reported for other programs to ensure that no ESE student are included.

District Teacher Certification

Findings [Reference]: 9[16170]; 10[17170]; 14[17172]; 16[20170/71]; 19[24170]; 25[33170/71]; 28[35170]; 35[48171]; 37[48272] (Out-of-Field Teachers)

Human Resources (HR) has created a form Out-of-Field Letter with all of the required elements included. All schools will now be required to utilize this letter. The completed letter will also continue to be submitted to HR for appropriate monitoring. All Principals will be introduced to this letter and reminded of the complete Out-of-Field process at their upcoming April Budget Meeting. Further reminders will be sent to the school when an Out-of-Field Agreement is sent from HR to the teacher.

The HR Certification Specialists currently run a monthly report to determine when new ELL students are placed with teachers that are not certified in ESOL. During the months of September, October, January and February these reports will be run and analyzed on a weekly basis to respond to the growth pressures and the evolving number and placement of ELL students.

The District will also allow flexibility with respect to the School Board Agenda deadlines for the following months: September, October, January and February. This will allow late hires or teachers newly acquiring ELL students to be approved by the School Board prior to the survey windows.

Findings [Reference]: 13[17171]; 33[48170] (Subject Mastery)

SJCSD has operated under a 3 year timeline to allow teachers required to achieve In-compliance status for teaching an ELL student, in a subject other than Language Arts. It has been demonstrated through this Audit that this timeline is too long. We will begin immediately to implement the appropriate timeline requirements for new hires/student placements and will begin to accelerate and bring those currently in this situation into compliance.

Teachers are also allowed to take a subject area exam to demonstrate mastery. There was some discussion with our Auditor over whether a teacher was also required according to School Board Policy to add this to their certificate. School Board Policy will be amended to clarify the requirement to pass the subject area exam and produce appropriate documentation, but not be required to add it to the certificate.

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

Finding [Reference]: 17[20172] (*Autism Endorsement*)

District Staff will provide direction to Principals regarding appropriate placement of students for teachers not currently endorsed in Autism. HR Certification Staff will also perform verification tests on the class rosters for these teachers to ensure that student placement is compliant. The District's HR and Professional Development Departments are currently working to provide the required elements of the training required for the Autism Endorsement either in-house or through contract. We hope to provide a more expeditious path to achieving this endorsement. Teachers will be encouraged to pursue the endorsement and the possibility of offering incentives will also be evaluated.

ESOL

Findings [Reference]: 21[26102]; 24[33101]; 30[41101]; 32[45101]; 34[48101] (*ESOL Placement*)

The appropriate guidelines for student placement in ESOL will be reviewed with school Guidance Counselors, including the specific requirements for continuation of services beyond the fourth year, as well as the appropriate conditions for dismissal from the program. The District's Program Specialist for ESOL also conducts audits and spot checks at all schools serving ESOL students. This one-on-one review of the student file and documentation allows for specific instruction to those not in total compliance.

Findings [Reference]: 8[16101]; 20[26101] (*ELL Student Plan*)

The SJCSD has been operating under the mistaken impression that the DEUSS date and its anniversary provided the appropriate timeline for the update of the ELL Student Plan. We now understand that the ELL Plan must be updated annually prior to the reporting period and that high school students may also require additional updates. Our policies and procedures will be modified accordingly. This information will be communicated to school Guidance Counselors. In addition, the District's Program Specialist for ESOL will include this requirement in audits and spot checks.

Student Transportation

Finding [Reference]: 1[53] (*PK*)

The PK students reported during the FTE process are now screened using a report which extracts the names of all PK students in the preliminary FTE report. The reported names and the associated membership category(s) are validated by staff prior to FTE submission to DOE to ensure accuracy.

Finding [Reference]: 2[54] (*Missing Demographic Record*)

This finding is directly related to an error in reporting. This error has inspired the District to implement a process to ensure it is not repeated. Preliminary FTE reports are now screened at District level in cooperation with the State Reporting department to validate demographics with respective students prior to submission to DOE.

Finding [Reference]: 3[52] (*Reported Ridership*)

The timing of downloading student data from the Edulog routing system has been modified to more closely match the reporting period. The driver FTE scan sheets are printed using the Edulog routing system database.

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

Findings [Reference]: 4[55]; 5[56] (IDEA Reporting)

Transportation Staff will now review 10% of the IEPs with transportation requirements monthly for completeness. This will allow Staff to review all of the appropriate IEPs in a 10 month school year. The weighted reporting criteria and noted exceptions have been discussed with the District ESE Department. Additionally, after preparation of the preliminary FTE report, the Transportation Department will now print a report reflecting all membership category "L" students. These will be validated prior to FTE submission.

Findings [Reference]: 6[57]; 7[58] (Ridership Category Accuracy)

The Transportation Department has worked with the IT Department to improve the zoning accuracy in Edulog with a daily error report. The Edulog system provides the database that serves as the backbone for the FTE forms used by drivers. Transportation staff also matches the category G (Hazardous Walk) students with the pre-FTE period report to validate the names and numbers.

District administrative staff will share the results of the entire audit with Principals, Assistant Principals and Guidance Counselors at their respective training and development meetings. The presentation will include an explanation of the errors, as well as the appropriate methods to address each finding. Standard operating procedures for the day-to-day administration of these areas will be outlined, including more involvement by the Principal and/or Assistant Principal and a more systematic internal audit process. The District will also continue to perform fidelity reviews of student records to assist with both compliance and trouble-shooting.

The completeness and detail provided by the auditors has proven useful in our desire to reduce errors and report accurate student data.

Thank you for your assistance.

Sincerely,



Joseph G. Joyner, Ed.D.
Superintendent of Schools

nc

- cc: Tim Forson
- Michael Degutis
- Nicole Cubbedge