

**FLAGLER COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2013



## BOARD MEMBERS AND SUPERINTENDENT

Flagler 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>No.</u>
Andrew S. Dance, Vice Chair to 11-19-12, Chair from 11-20-12	1
John L. Fischer	2
Colleen A. Conklin, Vice Chair from 11-20-12	3
Trevor D. Tucker	4
Susan C. Dickinson, Chair to 11-19-12	5

Janet S. Valentine, 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](mailto: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](http://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.

Flagler 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

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

Flagler County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
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For the Fiscal Year Ended June 30, 2013

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## EXECUTIVE SUMMARY

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### SUMMARY OF ATTESTATION EXAMINATION

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

- Of the 81 teachers in our sample, 15 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status. Of the 81 teachers sampled, 8 (10 percent) taught at a charter school and 6 of the 15 teachers (40 percent) with exceptions taught at a charter school.
- Thirteen of the 103 students in our Basic sample, 9 of the 69 students in our Basic with ESE Services sample, 60 of the 72 students in our ESOL sample, 7 of the 34 students in our ESE Support Levels 4 and 5 sample, and 9 of the 39 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 72 students in our ESOL sample, 8 students (11 percent) attended a charter school and 8 of the 60 students (13 percent) with exceptions attended a charter school. Additionally, none of the students with exceptions for Basic and Basic with ESE Services samples attended charter schools and none of the students who attended charter schools were reported in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) samples.
- Twelve of the 203 students in our student transportation sample, and as disclosed in our general tests, an additional 5,534 students had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 26 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 33.3600 but has a potential impact on the District's weighted FTE of a negative 51.0316 (negative 50.2247 is applicable to District schools other than charter schools and a negative .8069 is applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 5,534 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 Flagler County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$182,845 (negative 51.0316 times \$3,582.98), of which a negative \$179,954 is applicable to District schools other than charter schools and a negative \$2,891 is applicable to charter schools .

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

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

#### SCHOOL DISTRICT OF FLAGLER COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Flagler 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 Flagler 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, State funding through FEFP was provided to the District for 11 schools other than charter schools, 3 charter schools, and 2 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 12,686.71 unweighted FTE for those students which included 992.42 unweighted FTE for charter school students and received approximately \$24.9 million in State funding through FEFP.

## FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

### Full-Time Equivalent (FTE) Students

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

### Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately \$3.8 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA  
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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 FLAGLER COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Flagler 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:

1. Teachers

Of the 81 teachers in our sample, 15 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, and notification to parents regarding teachers' out-of-field status.<sup>1</sup> Of the 81 teachers sampled, 8 (10 percent) taught at a charter school and 6 of the 15 teachers (40 percent) with exceptions taught at a charter school.

2. Students

Thirteen of the 103 students in our Basic sample,<sup>2</sup> 9 of the 69 students in our Basic with ESE Services sample,<sup>3</sup> 60 of the 72 students in our ESOL sample,<sup>4</sup> 7 of the 34 students in our ESE Support Levels 4 and 5 sample,<sup>5</sup> and 9 of the 39 students in our Career Education 9-12 (OJT) sample<sup>6</sup> had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 72 students in our ESOL sample, 8 (11 percent) attended a charter school and 8 of the 60 students (13 percent) with exceptions attended a charter school. Additionally, none of the students with exceptions for Basic and Basic with ESE Services samples attended charter schools and none of the students who attended charter schools were reported in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) samples.

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 Basic, Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Flagler 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.

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<sup>1</sup>For teachers, see SCHEDULE D, Finding Nos. 1, 5, 9, 10, 20, and 26.

<sup>2</sup>For Basic, see SCHEDULE D, Finding No. 2.

<sup>3</sup>For Basic with ESE Services, see SCHEDULE D, Finding Nos. 2 and 21.

<sup>4</sup>For ESOL, see SCHEDULE D, Finding Nos. 2, 3, 4, 6, 7, 8, 11, 15, 22, and 23.

<sup>5</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 12, 16, 17, 24, and 25.

<sup>6</sup>For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 13, 14, 18, and 19.

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.<sup>7</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic, Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

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<sup>7</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a 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  
October 29, 2014

**SCHEDULE A**

Flagler 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 12,686.71 unweighted FTE, which included 992.42 unweighted FTE for charter schools, at 11 schools other than charter schools, 3 charter schools, and 2 District 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 (16) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, 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 (10,499) consisted of the total number of students in each program at the schools and virtual education 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>		<u>Students</u> <u>with</u> <u>Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed</u> <u>Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	16	9	8,920	103	13	10,181.4200	84.4819	11.0071
Basic with ESE Services	14	8	1,265	69	9	1,761.6300	59.0658	(.8790)
ESOL	13	7	221	72	60	245.5300	55.1927	(37.5647)
ESE Support Levels 4 and 5	7	4	48	34	7	50.3000	28.7950	(4.1184)
Career Education 9-12	2	2	<u>45</u>	<u>39</u>	<u>9</u>	<u>447.8300</u>	<u>13.9400</u>	<u>(1.8050)</u>
All Programs	16	9	<u>10,499</u>	<u>317</u>	<u>98</u>	<u>12,686.7100</u>	<u>241.4754</u>	<u>(33.3600)</u>

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

**SCHEDULE A (Continued)**

Flagler 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 (219 of which 200 are applicable to District schools other than charter schools and 19 are applicable to charter schools) 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 education cost centers in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 81 and found exceptions for 15 of those teachers. Of the 81 teachers sampled, 8 (10 percent) taught at a charter school and 6 of the 15 teachers (40 percent) with exceptions taught at a charter school.

**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

Flagler 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>District Schools Other Than Charter Schools</u>		<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No.</u>	<u>Program</u> <sup>1</sup>	<u>Adjustment</u> <sup>2</sup>	<u>Factor</u>	<u>FTE</u> <sup>3</sup>
101	Basic K-3	11.5806	1.117	12.9355
102	Basic 4-8	(19.1940)	1.000	(19.1940)
103	Basic 9-12	11.8382	1.020	12.0750
111	Grades K-3 with ESE Services	1.0000	1.117	1.1170
112	Grades 4-8 with ESE Services	(2.9590)	1.000	(2.9590)
113	Grades 9-12 with ESE Services	1.0800	1.020	1.1016
130	ESOL	(30.7824)	1.167	(35.9231)
254	ESE Support Level 4	(2.1044)	3.524	(7.4159)
255	ESE Support Level 5	(2.0140)	5.044	(10.1586)
300	Career Education 9-12	(1.8050)	.999	(1.8032)
	Subtotal	(33.3600)		(50.2247)
<u>Charter Schools</u>		<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No.</u>	<u>Program</u> <sup>1</sup>	<u>Adjustment</u> <sup>2</sup>	<u>Factor</u>	<u>FTE</u> <sup>3</sup>
101	Basic K-3	2.7835	1.117	3.1092
102	Basic 4-8	3.9988	1.000	3.9988
130	ESOL	(6.7823)	1.167	(7.9149)
	Subtotal	0.0000		(.8069)
<u>Total Schools</u>		<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No.</u>	<u>Program</u> <sup>1</sup>	<u>Adjustment</u> <sup>2</sup>	<u>Factor</u>	<u>FTE</u> <sup>3</sup>
101	Basic K-3	14.3641	1.117	16.0447
102	Basic 4-8	(15.1952)	1.000	(15.1952)
103	Basic 9-12	11.8382	1.020	12.0750
111	Grades K-3 with ESE Services	1.0000	1.117	1.1170
112	Grades 4-8 with ESE Services	(2.9590)	1.000	(2.9590)
113	Grades 9-12 with ESE Services	1.0800	1.020	1.1016
130	ESOL	(37.5647)	1.167	(43.8380)
254	ESE Support Level 4	(2.1044)	3.524	(7.4159)
255	ESE Support Level 5	(2.0140)	5.044	(10.1586)
300	Career Education 9-12	(1.8050)	.999	(1.8032)
	Total	(33.3600)		(51.0316)

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

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

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

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

**SCHEDULE C**

Flagler 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 Adjustments<sup>1</sup></u>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0051</u>	<u>#0061*</u>	
101 Basic K-3	.....	8.3374	2.7835	11.1209
102 Basic 4-8	(23.2329)	1.2250	3.9988	(18.0091)
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(3.9600)	.....	.....	(3.9600)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(3.4221)	(9.5624)	(6.7823)	(19.7668)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(30.6150)</u>	<u>.0000</u>	<u>.0000</u>	<u>(30.6150)</u>

\* Charter School

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

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

**SCHEDULE C (Continued)**

Flagler 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 Adjustments<sup>1</sup></u>				<u>Total</u>
		<u>#0090</u>	<u>#0091</u>	<u>#0201</u>	<u>#0301</u>	
101	11.1209	.....	.....	3.2432	.....	14.3641
102	(18.0091)	.....	.....	2.0355	.7784	(15.1952)
103	.0000	3.5992	8.2390	.....	.....	11.8382
111	.0000	.....	.....	.....	1.0000	1.0000
112	(3.9600)	.....	.....	.4810	.5200	(2.9590)
113	.0000	1.0000	.0800	.....	.....	1.0800
130	(19.7668)	(3.5992)	(8.2390)	(5.7597)	(.2000)	(37.5647)
254	.0000	(1.0000)	(.0800)	.....	(1.0244)	(2.1044)
255	.0000	.....	(.4600)	.....	(1.5540)	(2.0140)
300	<u>.0000</u>	<u>(.5900)</u>	<u>(1.2150)</u>	<u>.....</u>	<u>.....</u>	<u>(1.8050)</u>
Total	<u>(30.6150)</u>	<u>(.5900)</u>	<u>(1.6750)</u>	<u>.0000</u>	<u>(.4800)</u>	<u>(33.3600)</u>

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

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

**SCHEDULE D**

Flagler 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 Basic, Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Flagler 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 20.

**Findings**

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

*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.*

**Buddy Taylor Middle School (#0011)**

1. [Ref. 1170] One teacher taught 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 in ESOL. We propose the following adjustment:

102 Basic 4-8	.4351	
130 ESOL	<u>(.4351)</u>	.0000

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

**SCHEDULE D (Continued)**

Flagler 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**

**Buddy Taylor Middle School (#0011)** (Continued)

2. [Ref. 1199] The course schedules of 1,085 students (13 were in our Basic sample, 8 were in our Basic with ESE Services sample, and 5 were in our ESOL sample) were incorrectly reported. The students were reported for 1,500 CMW of instruction (or .5000 FTE); however, the School’s bell schedule only supported 1,455 CMW of instruction (or .4850 FTE). We also noted the following exceptions for 5 of the ELL students enrolled in the ESOL Program: (a) the *ELL Student Plans* for 2 students were dated after the October 2012 reporting survey period, (b) the *ELL Student Plan* for 1 student was not dated, (c) the *ELL Student Plan* for 1 student only documented 90 minutes of instruction that would employ ESOL strategies; however, the student was reported for 450 instructional minutes in the ESOL Program; and (d) the file for 1 student could not be located. We propose the following adjustment:

102 Basic 4-8	(23.6680)	
112 Grades 4-8 with ESE Services	(3.9600)	
130 ESOL	(2.9870)	(30.6150)
		(30.6150)

**Rymfire Elementary School (#0051)**

3. [Ref. 5101] The *ELL Student Plans* for 13 students supported less instructional time (12 students) or no instructional time (1 student) in courses that were to employ ESOL strategies than was reported. We also noted that ELL Committees were not convened to consider 3 students’ extended placements in ESOL for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	7.0500	
102 Basic 4-8	1.0000	
130 ESOL	(8.0500)	.0000

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

**SCHEDULE D (Continued)**

Flagler 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>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b>Rymfire Elementary School (#0051) (Continued)</b>		
4. [Ref. 5102] <u>The ELL Student Plans for two ELL students enrolled in the ESOL Program were missing and could not be located. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
5. [Ref. 5170/71/72/73] <u>Four 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. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. Since the one student taught by one teacher (Ref. 5172) is cited in Finding No. 3 (Ref. 5101), no adjustment is proposed here. We propose the following adjustments for the remaining three teachers (Ref. 5170/71/73):</u>		
<u>Ref. 5170</u>		
101 Basic K-3	.2250	
130 ESOL	(.2250)	.0000
<u>Ref. 5171</u>		
101 Basic K-3	.0624	
130 ESOL	(.0624)	.0000
<u>Ref. 5173</u>		
102 Basic 4-8	.2250	
130 ESOL	(.2250)	.0000
		<u>.0000</u>

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

**SCHEDULE D (Continued)**

Flagler 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**

**Imagine School at Town Center (#0061) Charter School**

6. [Ref. 6101] The ELL Student Plans for five ELL students enrolled in the ESOL Program were missing and could not be located. We also noted that an ELL Committee was not convened within 30 school days prior to one student’s ESOL anniversary date to consider the student’s extended ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	3.1420	
130 ESOL	<u>(3.1420)</u>	.0000

7. [Ref. 6102] The English language proficiency for one ELL student enrolled in the ESOL Program was not assessed when the student reentered the District after an extended absence of approximately 18 months and an ELL Committee was not convened to consider the student’s extended placement in ESOL for a fifth year. We also noted that the file for this student did not contain an ELL Student Plan or documentation to support that the student’s parents had been notified of their child’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	.0000

8. [Ref. 6103] The ELL Student Plan for two ELL students did not identify all of the courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

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

**SCHEDULE D (Continued)**

Flagler 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**

**Imagine School at Town Center (#0061) Charter School** (Continued)

9. [Ref. 6170/71/72/73/74/75] Six 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 Charter School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status in ESOL. Since the students taught by three of the teachers are cited in Finding Nos. 6 (Ref. 6101), No. 7 (Ref. 6102), or No. 8 (Ref. 6103), we propose no adjustments here (Ref. 6170/71/72). We propose the following adjustments for the remaining three teachers (Ref. 6173/74/75):

<u>Ref. 6173</u>		
101 Basic K-3	.5134	
130 ESOL	<u>(.5134)</u>	.0000
<u>Ref. 6174</u>		
101 Basic K-3	.5134	
130 ESOL	<u>(.5134)</u>	.0000
<u>Ref. 6175</u>		
101 Basic K-3	.2567	
130 ESOL	<u>(.2567)</u>	.0000
		<u>.0000</u>

**Matanzas High School (#0090)**

10. [Ref. 9070] One teacher taught Primary Language Arts to a class that included an ELL student 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 student were not notified of the teacher's out-of-field status in ESOL. Since the student is cited in Finding No. 11 (Ref. 9001), we present this disclosure Finding with no proposed adjustment.

.0000

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

**SCHEDULE D (Continued)**

Flagler 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**

**Matanzas High School (#0090)** (Continued)

11. [Ref. 9001] The ELL Student Plans for eight ELL students supported less instructional time in courses that were to employ ESOL strategies than was reported. We also noted that: (a) the letter notifying the parents of one student’s ESOL placement was not dated, and (b) an ELL Committee was not convened within 30 school days prior to one student’s ESOL anniversary date to consider the student’s extended ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	3.5992	
130 ESOL	<u>(3.5992)</u>	.0000

12. [Ref. 9002] The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:

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

13. [Ref. 9003] The timecards for one Career Education 9-12 (OJT) student were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	<u>(.5200)</u>	(.5200)
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14. [Ref. 9004] One Career Education 9-12 (OJT) student was reported for more work hours than was supported by the student’s timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(.0700)</u>	<u>(.0700)</u>
		<u>(.5900)</u>

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

**SCHEDULE D (Continued)**

Flagler 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**

**Flagler Palm Coast High School (#0091)**

15. [Ref. 9102] The ELL Student Plans for 12 ELL students enrolled in the ESOL Program were not dated; consequently, we were unable to determine if the ELL Student Plans were prepared on a timely basis. Additionally, the schedules attached to these ELL Student Plans did not identify all of the courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We also noted that: (a) ELL Committees were not convened and English language assessments were not given within 30 school days prior to three students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year; and (b) one of the students was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	8.2390	
130 ESOL	<u>(8.2390)</u>	.0000

16. [Ref. 9103] The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0800	
254 ESE Support Level 4	<u>(.0800)</u>	.0000

17. [Ref. 9104] The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 1,500 instructional minutes (.5000 FTE) but was only provided 120 instructional minutes (.0400 FTE). We propose the following adjustment:

255 ESE Support Level 5	<u>(.4600)</u>	(.4600)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Flagler 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**

**Flagler Palm Coast High School (#0091)** (Continued)

18. [Ref. 9105] Five Career Education 9-12 (OJT) students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.6650)	(.6650)
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19. [Ref. 9106] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.5500)	(.5500)
		<u>(1.6750)</u>

**Old Kings Elementary School (#0201)**

20. [Ref. 20170] One teacher taught Primary Language Arts to a class that included an ELL student 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 student were not notified of the teacher's out-of-field status in ESOL. Since the student is cited in Finding No. 23 (Ref. 20103), we present this disclosure Finding with no proposed adjustment.

.0000

21. [Ref. 20101] The course schedule for one ESE student incorrectly included a portion of the student's instructional time in Program No. 102 (Basic 4-8). The student's entire course schedule should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.4810)	
112 Grades 4-8 with ESE Services	<u>.4810</u>	.0000

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

**SCHEDULE D (Continued)**

Flagler 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**

**Old Kings Elementary School (#0201)** (Continued)

22. [Ref. 20102] The ELL Student Plans for 11 ELL students supported less instructional time in courses that were to employ ESOL strategies than was reported. We also noted that the ELL Student Plans for 2 of the students were dated November 13, 2012, which was after the October 2012 reporting survey period, and the ELL Student Plan for one student was not dated. We propose the following adjustment:

101 Basic K-3	2.7432	
102 Basic 4-8	2.5165	
130 ESOL	<u>(5.2597)</u>	.0000

23. [Ref. 20103] The file for one ELL student did not contain any documentation to support the student's initial placement in the ESOL Program. We noted that the student was tested as FES and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
		<u>.0000</u>

**Belle Terre Elementary School (#0301)**

24. [Ref. 30101] Three ESE students were not reported in accordance with the students' Matrix of Services forms. We also noted that the file for one of the students did not contain a Matrix of Services form covering the October 2012 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

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

**SCHEDULE D (Continued)**

Flagler 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**

**Belle Terre Elementary School (#0301)** (Continued)

25. [Ref. 30102] The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 1,500 instructional minutes (.5000 FTE) but was only provided 60 instructional minutes (.0200 FTE). Additionally, the student’s file did not contain a Matrix of Services form associated with the services provided for the student’s homebound instruction. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0200	
255 ESE Support Level 5	<u>(.5000)</u>	(.4800)

26. [Ref. 30170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 30170) was certified in Physical Education for Grades 6 through 12 but taught a course that required certification in Physical Education for Grades 1 through 6, and one teacher (Ref. 30171) was certified in Math but taught a course that required certification in Earth Space Science. We also noted that the parents of the students were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 30170</u>		
102 Basic 4-8	.5784	
254 ESE Support Level 4	<u>(.5244)</u>	
255 ESE Support Level 5	<u>(.0540)</u>	.0000

<u>Ref. 30171</u>		
102 Basic 4-8	.2000	
130 ESOL	<u>(.2000)</u>	.0000

(.4800)

**Proposed Net Adjustment**

(33.3600)

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

**SCHEDULE E**

Flagler 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) students are reported in the proper funding categories for the correct amount of FTE and adequate documentation is retained to support that reporting; (2) students' course schedules are reported in accordance with the requirements outlined in the *FTE General Instructions 2012-13* issued by the Department of Education and in accordance with the schools' bell schedules; (3) ELL students are not reported beyond the maximum six-year period allowed for State funding of ESOL; (4) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial three-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but no later than each student's ESOL anniversary date; (5) students' English language proficiencies are assessed when a student reenters the District after an extended absence; (6) *ELL Student Plans* are timely prepared, dated, and include the students' instructional schedules by program; (7) parents are timely notified of their child's ESOL placement; (8) students' files contain proper documentation to support each student's ESOL placement; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely prepared; (10) students who are provided instruction on-campus and at home (based on the students' placement in the Hospital and Homebound Program) have a separate *Matrix of Services* form to reflect the level of services provided at each location (on-campus and home); (11) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (12) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (13) teachers are properly certified or, if out of field, are approved to teach out of field by the District or Charter School Boards; and (14) 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)**

Flagler 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

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

**SCHEDULE E (Continued)**

Flagler 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 Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs  
*FTE General Instructions 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
- Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities  
*Matrix of Services Handbook (2012 Revised Edition)*

Teacher Certification

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

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

**SCHEDULE E (Continued)**

Flagler 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.*

Flagler 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 Flagler County**

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

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 11 District schools other than charter schools, 3 charter schools, and 2 virtual education cost centers, serving prekindergarten through twelfth grade students. The District reported 12,686.71 unweighted FTE for those students, which included 992.42 unweighted FTE for charter school students, and received approximately \$24.9 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

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

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

Flagler 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.

Flagler 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

Flagler 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**

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:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Buddy Taylor Middle School	1 and 2
2. Rymfire Elementary School	3 through 5
3. Imagine School at Town Center*	6 through 9
4. Matanzas High School	10 through 14
5. Flagler Palm Coast High School	15 through 19
6. Old Kings Elementary School	20 through 23
7. Belle Terre Elementary School	24 through 26
8. Flagler Virtual Instruction Program	NA
9. iFlagler-Virtual School	NA

\* Charter School



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-412-2722  
FAX: 850-488-6975

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

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

We have examined the Flagler County District School Board's compliance with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 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.

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 12 of the 203 students in our student transportation sample and, as disclosed in our general tests, an additional 5,534 students had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 5 through 8.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Flagler County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013.

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

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

---

<sup>1</sup> A *control deficiency* in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A *significant deficiency* is a 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  
October 29, 2014

**SCHEDULE F**

Flagler 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 (212) 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 (17,691) 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	502
IDEA (K-12), Unweighted	1
IDEA (PK), Weighted	83
Two Miles or More	<u>17,105</u>
Total	<u>17,691</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)**

Flagler 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>Buses</u>	<u>Students</u>	
	Proposed Net <u>Adjustment</u>	With Exceptions	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(10)		
We sampled 203 of the 17,691 students reported as being transported by the District.		12	(4)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 5,534 students.	-	<u>5,534</u>	<u>(5,530)</u>
Total	<u>(10)</u>	<u>5,546</u>	<u>(5,534)</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**

Flagler 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. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Flagler 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 40.

**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. 51] The number of days in term for 73 students were incorrectly reported in the July 2012 (67 students) and June 2013 (6 students) reporting survey periods. The students were reported for 24 or 30 days in term but should have been reported for 14 or 10 days in term in accordance with the schools' instructional calendars. We propose the following adjustments:

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

**SCHEDULE G (Continued)**

Flagler 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>
<b><u>July 2012 Survey</u></b>		
<b><u>24 Days in Term</u></b>		
IDEA (K-12), Weighted	(16)	
IDEA (PK), Weighted	(2)	
Two Miles or More	(49)	
<b><u>14 Days in Term</u></b>		
IDEA (K-12), Weighted	16	
IDEA (PK), Weighted	2	
Two Miles or More	49	
<b><u>June 2013 Survey</u></b>		
<b><u>30 Days in Term</u></b>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(5)	
<b><u>10 Days in Term</u></b>		
IDEA (K-12), Weighted	1	
Two Miles or More	5	0
2. [Ref. 52] <u>Thirty-six students transported to the Florida School for the Deaf and the Blind (School) were incorrectly reported for State transportation funding. Since the School did not receive FEFP funding, the students transported to this School were not eligible for State transportation funding as now expressly noted in the <i>Student Transportation General Instructions 2014-15</i>. We propose the following adjustments:</u>		
<b><u>October 2012 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
IDEA (K-12), Weighted	(16)	
<b><u>February 2013 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
IDEA (K-12), Weighted	(20)	(36)

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

**SCHEDULE G (Continued)**

Flagler 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**

**Follow-Up to Management’s Response (Ref. 52):**

*In his written response, the Superintendent reiterated his concern over this Finding and referred to a follow-up letter that had been provided to us during our examination field work. As noted in our Finding, DOE specifically noted and clarified in its Student Transportation General Instructions 2014-15 that “Students enrolled in the Florida School for the Deaf and the Blind are not eligible for transportation funding through the Florida Education Finance Program (FEFP).” Accordingly, our Finding stands as presented.*

3. [Ref. 54] Our general tests disclosed that four PK students were incorrectly reported in the Two Miles or More ridership category. This ridership category is designated only for students in grades K-12. We determined that three of these students were eligible for reporting in IDEA-Weighted classifications and one student was eligible for reporting in the Teenage Parents and Infants ridership category. We propose the following adjustments:

**October 2012 Survey**

90 Days in Term

IDEA (PK), Weighted	1	
IDEA (PK), Unweighted	2	
Two Miles or More	(3)	

**February 2013 Survey**

90 Days in Term

Teenage Parents and Infants	1	
Two Miles or More	(1)	0

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

**SCHEDULE G (Continued)**

Flagler 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**

4. [Ref. 55] Our general tests disclosed that the number of buses in operation was overstated by 10 buses. The bus drivers' reports for 7 buses in the October 2012 survey and 3 buses in the February 2013 survey were missing and could not be located; consequently, the associated ridership of the 466 students reported on those buses could not be verified. We propose the following adjustments:

**October 2012 Survey**

Number of Buses in Operation (7)

90 Days in Term

Two Miles or More (415)

**February 2013 Survey**

Number of Buses in Operation (3)  
(10)

90 Days in Term

Two Miles or More (51) (466)

5. [Ref. 56] The reported ridership of 5,028 students was not adequately supported. The students either were not listed on the bus drivers' reports or the bus drivers' reports indicated that the students were not transported during the 11-day survey window. We propose the following adjustments:

**July 2012 Survey**

14 Days in Term

Two Miles or More (11)

**October 2012 Survey**

90 Days in Term

IDEA (K-12), Weighted (19)  
 Two Miles or More (2,276)

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

## SCHEDULE G (Continued)

Flagler 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>
<b><u>February 2013 Survey</u></b>	
<b><u>90 Days in Term</u></b>	
IDEA (K-12), Weighted	(7)
IDEA (PK), Weighted	(1)
Two Miles or More	(2,691)
<b><u>June 2013 Survey</u></b>	
<b><u>10 Days in Term</u></b>	
IDEA (K-12), Weighted	(2)
Two Miles or More	(21)
	(5,028)

**Follow-Up to Management's Response (Ref. 56):**

*In his written response, the Superintendent calls into question how there could be such a significant disparity between the fiscal years ended 2011 and 2012 as compared to the fiscal year ended 2013 for students transported and prepared a spreadsheet comparing student attendance during survey weeks to students transported. Nevertheless, the Superintendent also stated in his response that the District is unable to provide an answer as to why the drivers failed to accurately document student ridership during the critical reporting periods. He further requested that there be no adjustments made to the FEFP for students transported in the 2012-13 fiscal year. As the District has not provided any additional documentation of actual student ridership for us to review for the students in our proposed adjustment, our Finding stands as presented.*

6. [Ref. 57] Three students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. The students were either not enrolled (one student) or not in attendance at the students' respective schools (two students) during the reporting surveys. We propose the following adjustments:

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

**SCHEDULE G (Continued)**

Flagler 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>
<b><u>July 2012 Survey</u></b>		
<u>14 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
<b><u>June 2013 Survey</u></b>		
<u>10 Days in Term</u>		
IDEA (K-12), Weighted	(1)	(3)
7. <u>[Ref. 58] Eight students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. We noted the following exceptions: (a) the IEPs for three students were missing and could not be located, and (b) the IEPs for five students did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that seven students were eligible for reporting in the Two Miles or More ridership category and the remaining student was not otherwise eligible for State transportation funding. We propose the following adjustments:</u>		
<b><u>July 2012 Survey</u></b>		
<u>14 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	
<b><u>October 2012 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	
<b><u>February 2013 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(4)	
Two Miles or More	3	(1)

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

**SCHEDULE G (Continued)**

Flagler 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**

8. [Ref. 59] One student in our sample was incorrectly reported in the IDEA (K-12), Unweighted ridership category. The student was not an ESE student; however, we determined that the student was eligible for reporting in the Two Miles or More ridership category. We propose the following adjustment:

**February 2013 Survey**

**90 Days in Term**

IDEA (K-12), Unweighted

Two Miles or More

(1)

1

0

**Proposed Net Adjustment**

**(5,534)**

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

**SCHEDULE H**

Flagler 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) transported students are reported in the correct ridership category, for the correct number of days in term, and documentation is retained to support that reporting; (2) students enrolled in the Florida School for the Deaf and the Blind are not reported for State transportation funding; (3) students are reported in ridership categories that are appropriate for the students’ grade levels; (4) bus driver reports are accurately completed and retained in readily-accessible files in a secure location; (5) only those students who are enrolled in school during the survey week and are recorded on a bus driver’s report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; and (6) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria required for such classification as noted on the students’ IEPs.

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 1002.33, FS..... Charter Schools
- Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
- Section 1011.68, FS ..... Funds for Student Transportation
- Chapter 6A-3, FAC ..... Transportation
- Student Transportation General Instructions 2012-13*

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

Flagler 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 Flagler County**

For the fiscal year ended June 30, 2013, the District received approximately \$3.8 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	12	67
October 2012	94	8,732
February 2013	95	8,743
June 2013	<u>11</u>	<u>149</u>
Total	<u>212</u>	<u>17,691</u>

**3. Statutes and Rules**

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

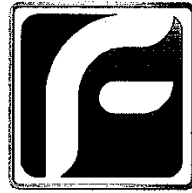
- Chapter 1002.33, FS ..... Charter Schools
- Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
- Section 1011.68, FS ..... Funds for Student Transportation
- Chapter 6A-3, FAC ..... Transportation

Flagler 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



flaglerschools  
Striving to be the Nation's Premier Learning Organization

P. O. Box 755 ■ 1769 E. Moody Blvd. ■ Bldg. 2 ■ Bunnell, FL 32110  
Phone (386) 437-7526 ■ Fax (386) 437-7577  
[www.flaglerschools.com](http://www.flaglerschools.com)

**BOARD OF EDUCATION**

Andy Dance  
Chairman  
District 1

October 29, 2014

Colleen Conklin  
Vice Chairman  
District 3

Mr. David W. Martin, CPA  
Auditor General  
Room 476A; Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Sue Dickinson  
Board Member  
District 5

Attn: J. David Hughes

Re: Preliminary and Tentative Report

Trevor Tucker  
Board Member  
District 4

Dear Mr. Martin:

John Fischer  
Board Member  
District 2

In connection with your examination of our 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, which we understand was made for the purpose of rendering opinions concerning the District's compliance with the aforementioned requirements for the fiscal year ended June 30, 2013, we provide the following response:

Student School Board Member  
Darien Halliday  
Flagler Palm Coast H.S.

Student School Board Member  
Michael Manning  
Matanzas H.S.

Teacher of the Year  
Jill Espinosa  
Belle Terre Elementary School

The District concurs in general and agrees with the audit findings set forth under the FEFP Full-Time Equivalent (FTE) Students. In addition, as the District advised on May 12, 2014, with respect to the preliminary Audit Findings for Student Transportation for the Fiscal Year ending June 30, 2013, the District concurred in general and agreed with the audit findings contained in numbers 51, 54, 57, 58 and 59. However, the District shared with you its concerns over preliminary Audit finding 52. On May 22, 2014, the District provided a follow up letter specifically addressing the concerns over preliminary Audit Finding 52.

Employee of the Year  
Cindy Moore  
Flagler Palm Coast High School

The District agrees that for Survey 2 and 3 there were missing bus ridership summary reports for three (3) District busses (busses 2043, 20606 and 20311) and several Charter School busses. The District will continue to work with the Charter Schools to ensure the reporting guidelines are followed and appropriate documentation is maintained.

Jacob Oliva  
Superintendent

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

Mr. David W. Martin, CPA

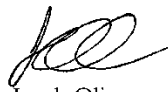
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With respect to Finding 56, the District calls into question how there could be such a significant disparity between Fiscal Years ending 2011 and 2012 (where the District received a clean audit) to the counts deemed to be over-reported in the 2013 audit findings. As you know, traditionally the District is to be audited every three years. However, since the District switched its electronic recording system for maintaining data in 2010, the Department determined it would be best practice to audit the District for the school year ending June 30, 2011 to ensure the District was in compliance under the new electronic system. The District has gone back 4 years, capturing two audit years, to analyze the student attendance vs. the students transported for surveys 2 and 3. An analysis of the FEFP student attendance list vs. the FEFP student transported list was conducted for school years ending 2009 through 2013. When you compare the students in attendance to the students riding a school bus as their method of transportation you find the average percentage of students using school transportation to students in attendance runs from a low of 69.1% for fiscal year 2010-2011 to a high of 74.4% for fiscal year 2009-2010. The average percentage of students being transported to school vs. in attendance is 72.3% for the past four years. The District has not seen a change in the student population/demographics to result in a 43% ridership as being suggested by the Auditors. It is much more logical that the actual ridership for the 2012-2013 fiscal year is as documented within the spreadsheet at 74.8%.

The District has now had the opportunity to verify whether the students listed by the auditors as "over-reported" were in attendance at school during the critical reporting weeks. The District utilized the Survey 2 and 3 Accountability Match File for the 2012-13 school year which matches all students that were reported in both survey 2 and survey 3 and verified by DOE for accuracy. We have found that 2,039 out of the 2,293 students which were called into question by the auditors in being transported to school during Survey 2 were in attendance at school for both Survey 2 and Survey 3. Likewise we have confirmed that 2,481 out of the 2,680 students deemed as being "over-reported" during Survey 3 were in attendance at school for both Survey 2 and Survey 3. This does not mean that the remaining 254 students of Survey 2 or the remaining 199 students in Survey 3 were not in attendance or transported by the District, unfortunately that data is no longer available to the District for verification. The inclusion of these students which were confirmed to be in school during the critical reporting period directly correlates to the analysis as stated above that the School district transports approximately 74% of the entire Flagler County School District student population to and from school. While we are unable to provide an answer as to why the drivers failed to accurately document the student ridership during the critical reporting period the District has implemented a new process for the 2014-15 school year to ensure the FTE count for future years is accurately documented.

Should you have any further questions regarding this analysis please feel free to contact the District's Chief Financial Officer Tom Tant. Based upon the above analysis, the District would request there be no adjustments made to the FEFP for students transported in the 2012- 2013 fiscal year. Thank you in advance for your consideration of this response.

Sincerely,



Jacob Oliva  
Superintendent