

**LIBERTY COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2014



BOARD MEMBERS AND SUPERINTENDENTS

Liberty County District School Board members and the Superintendents of Schools who served during the 2013-14 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Logan E. Kever	1
Tina Tharpe	2
Darrel "Doobie" L. Hayes, Vice Chair	3
Brandon Kyle Peddie, Chair	4
Roger W. Reddick	5

Gloria Gay Uzzell, Superintendent to 07-17-13 (1)

Dr. Kathy Noles, Acting Superintendent from 07-19-13 to 10-02-13

Anthony L. Anderson, Interim Superintendent from 10-03-13 to 11-18-14

NOTE: (1) Former Superintendent Uzzell was suspended by the Governor of Florida on July 17, 2013, pursuant to Article IV, Section 7, Florida Constitution. This position remained vacant until filled on July 19, 2013.

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

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

Liberty 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, 2014

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

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

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance 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, and student transportation, the Liberty 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, 2014:

- Of the 16 teachers in our test, 8 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies. The District did not report any charter schools; therefore, none of the 16 teachers tested taught at charter schools.
- Three of the 27 students in our Basic test, 2 of the 14 students in our Basic with ESE Services test, 3 of the 5 students in our ESOL test, and 24 of the 37 students in our ESE Support Levels 4 and 5 test had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. The District did not report any charter schools; therefore, none of the exceptions noted included students who attended charter schools.
- Of the 190 students in our student transportation test, 29 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 11 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 25.3976 (negative 25.3976 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 60.3793 (negative 60.3793 is all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 40 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 Liberty County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$226,561 (negative 60.3793 times \$3,752.30), of which all is applicable to District schools other than 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 LIBERTY COUNTY

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2014, State funding through FEFP was provided to the District for eight District schools other than charter schools serving prekindergarten through twelfth grade students. The District reported 1,425.78 unweighted FTE as recalibrated for those students and received approximately \$8 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.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for FTE reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. 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 \$330,000 for student transportation as part of the State funding through FEFP.



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 LIBERTY COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Liberty 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, 2014. 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 2013-14* 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 16 teachers in our test, 8 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies.¹ The District did not report any charter schools; therefore, none of the 16 teachers tested taught at charter schools.

2. Students

Three of the 27 students in our Basic test,² 2 of the 14 students in our Basic with ESE Services test,³ 3 of the 5 students in our ESOL test,⁴ and 24 of the 37 students in our ESE Support Levels 4 and 5 test⁵ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. The District did not report any charter schools; therefore, none of the exceptions noted included students who attended charter schools.

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, and ESE Support Levels 4 and 5, the Liberty 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, 2014.

¹For Teachers, see SCHEDULE D, Finding Nos. 5, 6, 7, 10, and 11.

²For Basic, see SCHEDULE D, Finding No. 2.

³For Basic with ESE Services, see SCHEDULE D, Finding No. 2.

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

⁵For ESE Support Levels 4 and 5, see SCHEDULE D, Finding No. 2.

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.⁶ 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, and ESE Support Levels 4 and 5. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

⁶ 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
June 22, 2015

SCHEDULE A

Liberty County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, TEST SELECTION, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2014

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 1,425.78 unweighted FTE as recalibrated at eight District schools other than charter schools to the Department of Education for the fiscal year ended June 30, 2014.

SCHOOLS AND STUDENTS

As part of our examination procedures, we tested FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (8) consisted of the total number of brick and mortar schools in the District that offered courses in FEFP-funded programs. The population of students (1,104) consisted of the total number of students in each program at the schools in our tests. Our populations and tests of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students with Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	7	3	852	27	3	1,089.5600	22.2755	.3248
Basic with ESE Services	8	3	171	14	2	230.0400	10.7697	(5.9770)
ESOL	2	1	11	5	3	6.0900	3.0160	(4.0068)
ESE Support Levels 4 and 5	5	3	70	37	24	49.7500	22.5228	(12.8882)
Career Education 9-12	4	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>50.3400</u>	<u>.0000</u>	<u>(2.8504)</u>
All Programs	8	3	<u>1,104</u>	<u>83</u>	<u>32</u>	<u>1,425.7800</u>	<u>58.5840</u>	<u>(25.3976)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Liberty County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, TEST SELECTION, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2014

TEACHERS

We also tested teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (33 of which all are applicable to District schools other than charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our tests, if applicable, who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. However, for this District, there were no virtual education cost centers reported. From the population of teachers, we tested 16 and found exceptions for 8 of those teachers. The District did not report any charter schools; therefore, none of the 16 teachers tested taught at charter schools.

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

Liberty 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, 2014

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	4.2809	1.125	4.8160
102 Basic 4-8	(1.2066)	1.000	(1.2066)
103 Basic 9-12	(2.7495)	1.011	(2.7797)
112 Grades 4-8 with ESE Services	(1.9682)	1.000	(1.9682)
113 Grades 9-12 with ESE Services	(4.0088)	1.011	(4.0529)
130 ESOL	(4.0068)	1.145	(4.5878)
254 ESE Support Level 4	(11.6719)	3.558	(41.5286)
255 ESE Support Level 5	(1.2163)	5.089	(6.1898)
300 Career Education 9-12	(2.8504)	1.011	(2.8817)
Total	<u>(25.3976)</u>		<u>(60.3793)*</u>

** The District did not report any charter schools and there were no proposed adjustments for Charter Schools. Thus, there was no effect on the District's weighted FTE.*

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Liberty 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, 2014

<u>No. Program</u>	<u>District-Wide</u>	<u>Proposed Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0031</u>	<u>#0041</u>	
101 Basic K-3	.....	4.2809	.....	4.2809
102 Basic 4-8	(4.4066)	1.3044	.2752	(2.8270)
103 Basic 9-12	(3.3374)	.....	.....	(3.3374)
112 Grades 4-8 with ESE Services	(1.9682)	.....	.....	(1.9682)
113 Grades 9-12 with ESE Services	(4.5989)	.....	.....	(4.5989)
130 ESOL	.....	(4.0068)	.....	(4.0068)
254 ESE Support Level 4	(8.0472)	(.3622)	(.2752)	(8.6846)
255 ESE Support Level 5	.....	(1.2163)	.....	(1.2163)
300 Career Education 9-12	<u>(2.8504)</u>	<u>.....</u>	<u>.....</u>	<u>(2.8504)</u>
Total	<u>(25.2087)</u>	<u>.0000</u>	<u>.0000</u>	<u>(25.2087)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Liberty 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, 2014

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹	
		<u>#0053</u>	<u>Total</u>
101 Basic K-3	4.2809	.....	4.2809
102 Basic 4-8	(2.8270)	1.6204	(1.2066)
103 Basic 9-12	(3.3374)	.5879	(2.7495)
112 Grades 4-8 with ESE Services	(1.9682)	.....	(1.9682)
113 Grades 9-12 with ESE Services	(4.5989)	.5901	(4.0088)
130 ESOL	(4.0068)	.....	(4.0068)
254 ESE Support Level 4	(8.6846)	(2.9873)	(11.6719)
255 ESE Support Level 5	(1.2163)	.....	(1.2163)
300 Career Education 9-12	<u>(2.8504)</u>	.....	<u>(2.8504)</u>
Total	<u>(25.2087)</u>	<u>(.1889)</u>	<u>(25.3976)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Liberty 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, 2014

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 2013-14* 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, and ESE Support Levels 4 and 5, the Liberty 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, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 18.

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide**Reporting of FTE at Bristol Youth Academy**

1. [Ref. --] During the course of our field work, we became aware that the FTE for students attending the Bristol Youth Academy (Academy) in Liberty County (a Department of Juvenile Justice [DJJ] facility that subsequently closed in December 2013) during the July 2013 reporting survey period had not been correctly reported. These records were rejected by the Department of Education because of incomplete information and were not corrected by the District during the FTE amendment
Finding Continues on Next Page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Liberty 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, 2014

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

District-Wide (Continued)

Reporting of FTE at Bristol Youth Academy (Continued)

period. The District determined that this reporting error involved approximately 18.63 FTE for 56 students. We examined the membership and attendance records for these 56 students and determined that all of these students appeared to meet the FTE requirements and should have been reported but were not correctly reported. However, during our testing of the records for these students, we also determined that the 18.63 FTE was overstated by approximately 10.85 FTE because the number of days in term and the number of hours per day that were used to compute those FTE were incorrect. The Academy used approximately 60 days at 5.25 hours per day to compute the FTE; however, the calculation should have been based on 25 days at 5 hours per day. We noted similar issues with two other District DJJ facilities during this examination (See Finding No. 2). These FEFP-related issues would need to be taken into consideration in determining the applicable adjustment.

The final impact and resolution of this Finding and any applicable adjustment in FEFP funding for the District's underreporting of FTE rests with the Department of Education. The District should improve its oversight of the reporting of DJJ FTE for all surveys to ensure that such reporting is correctly completed and timely reported.

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Reporting of Days in Term at DJJ Facilities

2. [Ref. 101/5301] Our examination of the FTE reported for two DJJ facilities (Liberty Wilderness Crossroads [involving 71 students – 29 students in the July 2013 and 42 students in the June 2014 reporting survey periods] and Apalachicola Forest Youth Academy [involving 71 students – 33 students in the July 2013 and 38 students in the
Finding Continues on Next Page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Liberty 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, 2014

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**District-Wide** (Continued)**Reporting of Days in Term at DJJ Facilities** (Continued)

June 2014 reporting survey periods, see also Finding Nos. 8 through 11 relating to this facility) disclosed issues that resulted in the overall FTE for these facilities to be overreported in both the July 2013 and June 2014 reporting survey periods. Of the students in our tests, 3 students were in our Basic test, 2 students were in our Basic with ESE Services test, and 24 students were in our ESE Support Levels 4 and 5 test.

Based on our inquiries with District management and the Schools' administrators, the following issues were disclosed for both facilities:

- Regarding the days in term, the instructional calendar that was maintained in the District's automated attendance software system "FOCUS" and used to report FTE incorrectly listed the number of days in term for both the July 2013 and June 2014 reporting survey periods. The calendar approved by the District for both facilities supported a 34-day term in the July 2013 reporting survey period (or approximately .1889 FTE per student) and a 25-day term in the June 2014 reporting survey period (or approximately .1389 FTE per student).
- Regarding the instructional time, the students in both the July 2013 and June 2014 reporting survey periods were reported for more instructional time than the 25 hours (1,500 instructional minutes) per week maximum that DJJ facilities are allowed to report per the *FTE General Instructions 2013-14* issued by the Department of Education.

As a result, we noted the following specific issues for: (a) Liberty Wilderness Crossroads (Ref. 101), and (b) Apalachicola Forest Youth Academy (Ref. 5301):

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Liberty 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, 2014

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

District-Wide (Continued)

Reporting of Days in Term at DJJ Facilities (Continued)

- (a) (Ref. 101) The number of instructional days and FTE that were actually reported in the July 2013 and June 2014 reporting survey periods were approximately 61 days (.3393/.3394 FTE for 29 students) and approximately 62 days (.3444 FTE for 38 students, .3936 FTE for 3 students, and .4428 FTE for 1 student), respectively.
- (b) (Ref. 5301) The instructional days and FTE reported in the July 2013 and June 2014 reporting survey periods were approximately 61 days (.2825/.2826 FTE for 2 students and .3390/.3391 FTE for 31 students) and approximately 59 days (.2735 FTE for 1 student, .3007 FTE for 1 student, .3282 FTE for 35 students, and .3446 FTE for 1 student), respectively.

We propose the following adjustments:

(a) Ref. 101

102 Basic 4-8	(2.8593)	
103 Basic 9-12	(3.0469)	
112 Grades 4-8 with ESE Services	(1.1228)	
113 Grades 9-12 with ESE Services	(3.4087)	
300 Career Education 9-12	<u>(2.8013)</u>	(13.2390)

(b) Ref. 5301

102 Basic 4-8	(1.5473)	
103 Basic 9-12	(.2905)	
112 Grades 4-8 with ESE Services	(.8454)	
113 Grades 9-12 with ESE Services	(1.1902)	
254 ESE Support Level 4	(8.0472)	
300 Career Education 9-12	<u>(.0491)</u>	(11.9697)
		<u>(25.2087)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Liberty 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, 2014

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

W. R. Tolar K-8 School (#0031)

3. [Ref. 3101] The ELL Student Plans for two students enrolled in the ESOL Program were not dated; consequently, we were unable to determine if the ELL Student Plans had been prepared on a timely basis (i.e., prior to the October 2013 and February 2014 reporting survey periods). We also noted that the students' files did not contain evidence to support that the students' parents had been notified of their child's initial ESOL placement prior to the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.3124	
130 ESOL	(1.3124)	.0000

4. [Ref. 3102] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fifth year. We propose the following adjustment:

101 Basic K-3	.5714	
130 ESOL	(.5714)	.0000

5. [Ref. 3171/73/74] Three 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: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) the teacher (Ref. 3171) had earned none of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 3171</u>		
101 Basic K-3	.6562	
130 ESOL	(.6562)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Liberty 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, 2014

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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W. R. Tolar K-8 School (#0031) (Continued)

<u>Ref. 3173</u>		
102 Basic 4-8	.4762	
130 ESOL	(.4762)	.0000
<u>Ref. 3174</u>		
101 Basic K-3	.9906	
130 ESOL	(.9906)	.0000

6. [Ref. 3172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Integrated Curriculum and was approved by the School Board to teach Access Math and Language Arts out of field but taught a Unique Skills course that required certification in any ESE subject area. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.7503	
102 Basic 4-8	.8282	
254 ESE Support Level 4	(.3622)	
255 ESE Support Level 5	(1.2163)	.0000
		<u>.0000</u>

Hosford Elementary Junior High School (#0041)

7. [Ref. 4171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 4171</u>		
102 Basic 4-8	.1376	
254 ESE Support Level 4	(.1376)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Liberty 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, 2014

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Hosford Elementary Junior High School (#0041)</u> (Continued)	
<u>Ref. 4172</u>	
102 Basic 4-8	.1376
254 ESE Support Level 4	(.1376)
	<u>.0000</u>
	<u>.0000</u>

Apalachicola Forest Youth Academy (#0053)

8. [Ref. 5302] One ESE student (already cited in Finding No. 2) was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey’s results. We propose the following adjustment for the remaining FTE after the effect of the proposed adjustment in Finding No. 2:

254 ESE Support Level 4	(.1889)	(.1889)
-------------------------	---------	---------

9. [Ref. 5303] The Matrix of Services form was incomplete for one ESE student (already cited in Finding No. 2) reported in the October 2013 reporting survey period (.4512 FTE) and in the June 2014 reporting survey period (.1389 FTE) in Program No. 254 (ESE Support Level 4). None of the individual services to be provided to the student were checked in Domain C. We propose the following adjustment for the remaining FTE after the effect of the proposed adjustment in Finding No. 2:

113 Grades 9-12 with ESE Services	.5901	
254 ESE Support Level 4	(.5901)	.0000

10. [Ref. 5371] One teacher was not properly certified and was not approved by the School Board to teach ESE out-of-field. The teacher was certified in Elementary Education but taught courses that required certification in ESE and Family and Consumer Science. We propose the following adjustment after the effect of the proposed adjustment in Finding No. 2:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Liberty 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, 2014

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Apalachicola Forest Youth Academy (#0053)</u> (Continued)	
102 Basic 4-8	.1953
103 Basic 9-12	.3150
254 ESE Support Level 4	(.5103)
	.0000
<p>11. [Ref. 5372] <u>One teacher was not properly certified but had been approved by the School Board to teach English out of field. The teacher had been approved in a prior year to teach Biology and Science out-of-field but had not earned the required college credit hours in those subject areas contrary to rule and the teacher’s college education timeline prior to being placed out of field in our current examination year. We propose the following adjustment after the effect of the proposed adjustment in Finding No. 2:</u></p>	
102 Basic 4-8	1.4251
103 Basic 9-12	.2729
254 ESE Support Level 4	(1.6980)
	.0000
	(.1889)
Proposed Net Adjustment	<u>(25.3976)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Liberty 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, 2014

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported for the correct number of days in term and for the correct amount of instructional time not to exceed the maximum of 25 hours per week as set forth in the *FTE General Instructions 2013-14* issued by the Department of Education for students in DJJ Programs and that adequate documentation is retained to support the reporting of this information; (2) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (3) *ELL Student Plans* are timely prepared, dated, and include the students’ instructional schedules by program; (4) parents are timely notified of their child’s ESOL placement; (5) ELL Committees are timely convened to consider the students’ continued ESOL placements beyond the third year and within the timeline of the student’s subsequent ESOL anniversary dates; (6) ESE students are reported in accordance with the students’ *Matrix of Services* forms that are accurately and timely prepared; (7) teachers are either properly certified or, if out of field, are timely approved to teach out of field by the School Board; (8) teachers earn appropriate college credits or in-service training points on a timely basis as required by rule and the teachers’ in-service training and college education timelines; and (9) parents are appropriately notified of teachers’ out-of-field status and this documentation is maintained in the students’ files.

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

REGULATORY CITATIONS

Reporting

- Section 1007.271(21), FS Dual Enrollment Programs
- 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 2013-14*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Liberty 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, 2014

REGULATORY CITATIONS (Continued)

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 2013-14

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), FS Education for Speakers of Other Languages

Rule 6A-6.0901, FAC Definitions Which Apply to Programs for English Language Learners

Rule 6A-6.0902, FAC Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners

Rule 6A-6.09021, FAC Annual English Language Proficiency Assessment for English Language Learners (ELLs)

Rule 6A-6.09022, FAC Extension of Services in English for Speakers of Other Languages (ESOL) Program

Rule 6A-6.0903, FAC Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program

Rule 6A-6.09031, FAC Post Reclassification of English Language Learners (ELLs)

Rule 6A-6.0904, FAC Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

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 2013-14

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Liberty 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, 2014

REGULATORY CITATIONS (Continued)

Exceptional Education

- Section 1003.57, FS Exceptional Students Instruction
 - Section 1011.62, FS Funds for Operation of Schools
 - Section 1011.62(1)(e), FS Funding Model for Exceptional Student Education Programs
 - Rule 6A-6.03028, FAC Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
 - Rule 6A-6.03029, FAC Development of Individualized 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, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student 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)

Liberty 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, 2014

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.

Liberty County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

NOTE A – SUMMARY

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

1. School District of Liberty County

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

For the fiscal year ended June 30, 2014, State funding through FEFP was provided to the District for eight District schools other than charter schools serving prekindergarten through twelfth grade students. The District reported 1,425.78 unweighted FTE as recalibrated for those students and received approximately \$8 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.

Liberty County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

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. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for FTE reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Liberty County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2014

NOTE A - SUMMARY (Continued)

5. 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.

6. FTE Reporting Survey Periods

FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of FTE membership for a period of one week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

7. 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.

8. 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

Continues On Next Page.

Liberty County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

NOTE A - SUMMARY (Continued)

- Chapter 1010, FSFinancial Matters
- Chapter 1011, FSPlanning and Budgeting
- Chapter 1012, FSPersonnel
- Chapter 6A-1, FACFinance and Administration
- Chapter 6A-4, FACCertification
- Chapter 6A-6, FACSpecial Programs I

NOTE B - TESTING

Our examination procedures provided for the selection of tests of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing 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 selected for testing:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
District-Wide (Reporting of FTE at Bristol Youth Academy)	1
District-Wide (Reporting of Days in Term at DJJ Facilities)	2
1. W. R. Tolar K-8 School	3 through 6
2. Hosford Elementary Junior High School	7
3. Apalachicola Forest Youth Academy	8 through 11



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

We have examined the Liberty 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, 2014. 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 2013-14* 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: 29 of the 190 students in our test had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 5, 6, 7, and 8.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Liberty 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, 2014.

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.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. 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.

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

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

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
June 22, 2015

SCHEDULE F

Liberty County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, TEST SELECTION, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2014

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 tested students for the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (38) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (1,349) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA – PK through Grade 12, Weighted	84
All Other FEFP Eligible Students	<u>1,265</u>
Total	<u>1,349</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)

Liberty County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, TEST SELECTION, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2014

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u> Proposed Net <u>Adjustment</u>	<u>Students</u> With Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(5)	
We tested 190 of the 1,349 students reported as being transported by the District.		29 (27)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 13 students.	-	<u>13</u> (13)
Total	<u>(5)</u>	<u>42</u> (40)

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

Liberty County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2014

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 2013-14* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Liberty 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, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 36.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students tested from the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student tested twice (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The District’s reported number of buses in operation was overstated by 5 buses (2 buses in the October 2013 reporting survey period and 3 buses in the February 2014 reporting survey period). We also noted that the ridership of one of the students was not supported; consequently, the student was not eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey

Number of Buses in Operation (2) -

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Liberty County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2014

<u>Findings</u>		<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
February 2014 Survey			
Number of Buses in Operation	(3)		
	(5)		
<u>90 Days in Term</u>			
All Other FEFP Eligible Students		(1)	(1)
2. [Ref. 52] <u>The number of days in term for 9 students (7 students in the July 2013 reporting survey period and 2 students in the June 2014 reporting survey period) was incorrectly reported. The students in the July 2013 reporting survey period were reported for 16 or 24 days in term; however, the District's calendar supported only 12 days in term and the students in the June 2014 reporting survey period were reported for 16 days in term rather than the 8 days in term supported by the District's calendar. We propose the following adjustments:</u>			
July 2013 Survey			
<u>24 Days in Term</u>			
All Other FEFP Eligible Students		(5)	
<u>16 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(1)	
All Other FEFP Eligible Students		(1)	
<u>12 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		1	
All Other FEFP Eligible Students		6	
June 2014 Survey			
<u>16 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(2)	
<u>8 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		2	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Liberty County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2014

**Students
 Transported
 Proposed Net
Adjustments**

Findings

3. [Ref. 53] Our general tests of reported ridership disclosed that four students did not have a matching demographic record in the State FTE database. We provided the relevant information to District staff allowing them to research and provide documentation to support the eligibility of these students for transportation reporting; however, the students could not be validated and, as a result, they were not eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey

90 Days in Term

All Other FEFP Eligible Students (3)

February 2014 Survey

90 Days in Term

All Other FEFP Eligible Students (1) (4)

4. [Ref. 54] We reviewed the reported ridership during our general tests of student transportation and determined that two PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey

90 Days in Term

All Other FEFP Eligible Students (1)

February 2014 Survey

90 Days in Term

All Other FEFP Eligible Students (1) (2)

5. [Ref. 55] Eight students (two students were in our test) were not enrolled in school during the October 2013 reporting survey period; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Liberty County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2014

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>October 2013 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(8)	(8)
<p>6. [Ref. 56] <u>Three students in our test were either not listed on the bus drivers' reports as having been transported (one student) or were indicated by the bus drivers as not having rode the buses (two students) during the October 2013 reporting survey period. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustment:</u></p>		
<u>October 2013 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(3)	(3)
<p>7. [Ref. 57] <u>Two students in our test (one student was in the October 2013 reporting survey period and one student was in the June 2014 reporting survey period) were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The students' IEPs did not support that the students met at least one of the five criteria required for the IDEA-Weighted classification. We determined that the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We also noted that the number of days in term for one of the students was reported incorrectly as 16 days in term rather than the 8 days in term that the session ran. We propose the following adjustments:</u></p>		
<u>October 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
<u>June 2014 Survey</u>		
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Liberty County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2014

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>June 2014 Survey</u> (Continued)		
<u>8 Days in Term</u>		
All Other FEFP Eligible Students	1	0
8. <u>[Ref. 58] We determined that 22 students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students actually lived less than two miles from the school and were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>		
<u>October 2013 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(10)	
<u>February 2014 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(12)	(22)
Proposed Net Adjustment		<u>(40)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2014

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately accounted for and that proper documentation is maintained; (2) 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; (3) transportation personnel review their database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the students’ grade level and that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding; (4) only those students who are documented as enrolled in school during the survey week and 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; (5) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for IDEA-Weighted classification as noted on the students’ IEPs; and (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category or are otherwise eligible to be reported.

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

REGULATORY CITATIONS

- Section 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 2013-14*

The accompanying notes are an integral part of this schedule.

Liberty County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2014

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 Liberty County

For the fiscal year ended June 30, 2014, the District received approximately \$330,000 for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2013	3	8
October 2013	16	682
February 2014	17	656
June 2014	<u>2</u>	<u>3</u>
Total	<u>38</u>	<u>1,349</u>

3. Statutes and Rules

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

- Section 1002.33, FSCharter Schools
- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation

Liberty County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2014

NOTE B – TESTING

Our examination procedures provided for the selection of tests 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, 2014. Our testing 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



LIBERTY COUNTY SCHOOL DISTRICT

David H. Summers

Superintendent

Post Office Box 429
12926 NW CR 12
Bristol, Florida 32321-0429

Phone: (850) 643-2275
Fax: (850) 643-2533
www.lcsbonline.org

June 22, 2015

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

Dear Sir:

The Liberty County School Board is in receipt of the preliminary report on the examination of the District's compliance with State requirements governing the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and student transportation.

Attached you will find the District's corrective actions to address deficiencies noted upon examination.

Should you require further documentation please do not hesitate to contact this office.

Respectfully,

David H. Summers
Superintendent
Liberty County School Board

District I
Logan E. Kever

District II
Tina Tharpe

District III
Darrel L. Hayes

District IV
B. Kyle Peddie

District V
Roger W. Reddick

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

Reference Schedule D

1.	Corrective Action:
2.	<p>The district reported instructional days and FTE in July 2013 and June 2014 not to exceed 35 days in each reporting period. A formatting error in FOCUS pulled all days in each reporting period resulting in duplication of days. The vendor did not properly separate the reporting period. The District worked with the SIS vendor, FOCUS to ensure that formatting errors have been corrected. This correction will prevent July and June days from exceeding the 35 day cap. Additional measures have been taken to work with DJJ schools to ensure quality data reporting and verification. MIS personnel are trained to review the tentative FTE reports to verify that FTE earned by student and course does not exceed the allotted FTE.</p> <p>Over reporting of the required 25 hours per week for DJJ facilities occurred for July 2013 and June 2014. The District is collaborating with the SIS vendor FOCUS to ensure that student schedules are capped at the maximum 1500 minutes. The FTE print detail will also be verified by district and school staff to ensure that schedules do not exceed the required minutes.</p>
W. R. Tolar (#0031)	
3.	Corrective Action:
4.	Annually the district/school will conduct a self-assessment of sample student records to ensure that all components of student records are properly documented and completed in a timely manner.
5.	<p>School level staff will be provided additional training to ensure that they are aware of all reporting and implementation procedures for ELL students.</p> <p>All teachers with ELL students who are not properly certified will begin training modules to complete the (3) 60 hour courses needed for ESOL Endorsement/Certification. Training will be ongoing during the 2015-2016 school year and beyond. Any teacher not highly qualified will be reported to the school board prior to the submission of survey 2 and 3 each school year and ongoing as necessary. Parents will be properly notified of the teachers' out-of-field status via letter home in native language. Procedures will be strengthened to ensure that teachers are properly reported by multiple levels of review to include the school principal, Director of Instruction and District MIS staff. School principals will provide assurance to the Director of Instruction that parents are notified in a timely manner.</p>
6.	<p>Corrective Action:</p> <p>Procedures have been strengthened to ensure that teachers are properly certified. District staff and school principals reviewed the certifications of all teachers and cross referenced this information with teaching assignments. All non-highly qualified teachers were notified by the Director of Administration of the timeline to become highly qualified and the steps to meet all requirements. The District has worked with building principals at each school to ensure that teachers are assigned to areas in which they are highly qualified for the 2015-16 school year and beyond. Additional reporting procedures are in place to ensure that the highly qualified status of teachers is reviewed at the school and district level and properly reported to the school board for approval. The procedure to notify parents of the teachers' out-of-field status has been strengthened by requiring an assurance from the building principal that letters are sent in a timely manner and include all required components.</p>
Hosford Elementary and Junior High School (#0041)	
7.	Same as #6 above.
Apalachicola Forest Youth Academy (#0053)	
8.	Procedures have been strengthened to ensure that when a student is on leave of absence from the facility and is not in the FTE 11 day window, the data specialist will check the box in FOCUS that says exclude from FTE. The current data specialist was trained on this procedure

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

	on January 23, 2015 by school district administrative staff.
9.	Corrective action includes the development of 2 checklists to ensure that multiple staff members verify correct completion of specific items, one including the level of services and individual services on the Matrix.
10.	Same as #6 above
11.	Same as #6 above

Reference Schedule G

1.	The transportation coordinator cross referenced the number of reported buses against the buses in operation. The practice will continue prior to each reporting window to ensure the number of buses is correctly reported. Bus drivers will document ridership and submit to the transportation coordinator who will verify students listed to be reported on the State transportation funding report.
2.	A multi-tiered review process is established to ensure that both the MIS Director and the transportation coordinator verify that the district calendar and the number of days reported are consistent.
3.	A procedure is in place for the MIS Director and the transportation coordinator to verify the student enrollment and the transportation funding code match prior to submission.
4.	A procedure is in place to ensure that all PreK students are coded with the appropriate funding code and will be reviewed by both
5.	Same as #3
6.	Verify the bus drivers report to make sure that the correct students are listed to be reported on the State transportation funding report.
7.	Measures have been taken to strengthen the reporting procedures for special transportation. ESE staff will verify all IEPs to ensure that the code for special transportation is noted on the IEP. The ESY form has been modified to have a space for the special transportation code. Verification by staff will ensure that staff write the code in on the form. With regard to the days in term reported MIS staff and the ESE specialist will verify school ESY calendar for June and July before the submission of reports.
8.	Transportation coordinator and MIS Director will review the address of all students to ensure that they live more than 2 miles from the school of instruction. Students not meeting the requirement will be coded accordingly prior to submission.