

**GLADES 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



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

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

<u>Member</u>	<u>District No.</u>
Janet Storey	1
Jenness H. Allen, Vice Chair	2
Geraldine Wilson	3
Michael D. Pressley, Chair	4
Patricia B. Pearce	5
Scott Bass, Superintendent	

The team leader was Mary Anne Pekkala, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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GLADES COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FS	Florida Statutes
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

GLADES COUNTY DISTRICT SCHOOL BOARD
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SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Glades 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:

- Three of the 15 students in our ESOL test, 3 of the 7 students in our ESE Support Levels 4 and 5 test, and the 1 student in our Career Education 9-12 (OJT) test had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. None of the students with exceptions attended the charter school in our tests.

Noncompliance related to reported FTE resulted in six findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .5150 (negative .5150 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 3.2949 (negative 3.2949 is all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in three findings and a proposed net adjustment of a negative 102 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 Glades County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$12,363 (negative 3.2949 times \$3,752.30), all of which 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 GLADES COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Glades 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 Glades 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 five District schools other than charters and two charter schools serving prekindergarten through twelfth grade students. The District reported 1,516.06 unweighted FTE as recalibrated for those students that included 253.59 unweighted FTE as recalibrated for charter school students and received approximately \$6.1 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 \$263,000 for student transportation as part of the State funding through FEFP.



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT ON THE NUMBER OF FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Glades 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: 3 of the 15 students in our ESOL test,¹ 3 of the 7 students in our ESE Support Levels 4 and 5 test,² and the 1 student in our Career Education 9-12 (OJT) test³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. None of the students with exceptions attended the charter school in our tests.

¹ For ESOL, see SCHEDULE D, Finding Nos. 1.

² For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 3, 4, and 5.

³ For Career Education 9-12 (OJT), see SCHEDULE D, Finding No. 2.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Glades 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.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in 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.

⁴A 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,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" and last name "Norman" clearly legible, and "F." as a small initial between them.

Sherrill F. Norman
Tallahassee, Florida
July 3, 2015

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENTS

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 1,516.06 unweighted FTE as recalibrated, which included 253.59 unweighted FTE as recalibrated for the charter schools students, at five District schools other than charter schools and two charter schools reported 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 (7) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools in FEFP-funded programs. The population of students (981) consisted of the total number of students in each program at the schools in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT. Our populations and tests of schools and students are summarized as follows:

Programs	Number of Schools		Number of Students at Schools Tested		Students with Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	5	3	768	32	0	1,181.4200	28.6992	2.1233
Basic with ESE Services	7	3	167	11	0	246.7100	9.5000	1.0000
ESOL	3	2	38	15	3	61.2000	12.9581	(2.2901)
ESE Support Levels 4 and 5	4	3	7	7	3	8.1200	5.0400	(1.0150)
Career Education 9-12	1	1	<u>1</u>	<u>1</u>	<u>1</u>	<u>18.6100</u>	<u>.6664</u>	<u>(.3332)</u>
All Programs	7	3	<u>981</u>	<u>66</u>	<u>7</u>	<u>1,516.0600</u>	<u>56.8637</u>	<u>(.5150)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (44 of which 40 are applicable to District schools other than charter schools and 4 are applicable to 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. From the population of teachers, we selected 21 teachers and found exceptions for 1. Of the 21 teachers included in our test, 3 (14 percent) taught at a charter school; however, the one teacher that was noted as an exception did not teach 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.

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE FULL-TIME EQUIVALENT (FTE) STUDENTS

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	1.3320	1.125	1.4985
103 Basic 9-12	.7913	1.011	.8000
112 Grades 4-8 with ESE Services	1.0000	1.000	1.0000
130 ESOL	(2.2901)	1.145	(2.6222)
254 ESE Support Level 4	(1.0000)	3.558	(3.5580)
255 ESE Support Level 5	(.0150)	5.089	(.0763)
300 Career Education 9-12	(.3332)	1.011	(.3369)
Total	(.5150)		(3.2949)*

*There were no proposed adjustments for the charter school in our tests. 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.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENTS

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹		<u>Total</u>
	<u>#0021</u>	<u>#0051</u>	
101 Basic K-3	.....	1.3320	1.3320
103 Basic 9-12	.7913	.....	.7913
112 Grades 4-8 with ESE Services	.....	1.0000	1.0000
130 ESOL	(.9581)	(1.3320)	(2.2901)
254 ESE Support Level 4	.....	(1.0000)	(1.0000)
255 ESE Support Level 5	(.0150)	.....	(.0150)
300 Career Education 9-12	<u>(.3332)</u>	<u>.....</u>	<u>(.3332)</u>
Total	<u>(.5150)</u>	<u>.0000</u>	<u>(.5150)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENTS

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 and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Glades 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 10.

Findings

Proposed Net Adjustments (Unweighted FTE)

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.

Moore Haven Junior/Senior High School (#0021)

1. [Ref. 2101] The files for three ELL students did not contain documentation that ELL Student Plans were timely prepared and retained to support the students' reporting in Program No. 130 (ESOL). We also noted that one of the three students was reported in ESOL beyond the maximum six years allowed for State funding and that the English language proficiency of this student and another one of the three students were not assessed within 30 school days of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or sixth year. We propose the following adjustment:

103 Basic 9-12	.9581	
130 ESOL	<u>(.9581)</u>	.0000

Findings

Moore Haven Junior/Senior High School (#0021) (Continued)

2. [Ref. 2102] The timecard for one Career Education 9-12 (OJT) student was not available at the time of our examination and could not be subsequently located for the February 2014 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.3332)	(.3332)
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3. [Ref. 2103] The homebound teacher's contact logs for one ESE student enrolled in the Hospital and Homebound Program indicated that the student was not served until October 28, 2013, which was after the October 2013 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0200)	(.0200)
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4. [Ref. 2104] The teacher contact logs for one ESE student enrolled in the Hospital and Homebound Program during the October 2013 reporting survey period indicated that the student was served for 75 CMW; however, the student was reported for only 60 CMW. We also noted that the student's schedule during the February 2014 reporting survey period incorrectly included two courses (totaling 500 CMW or .1668 FTE) that resulted in the FTE being overstated. We propose the following adjustment:

103 Basic 9-12	(.1668)	
255 ESE Support Level 5	.0050	(.1618)
		(.5150)

Moore Haven Elementary School (#0051)

5. [Ref. 5101] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

6. [Ref. 5170] One teacher whose classes included ELL students had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.3320	
130 ESOL	(1.3320)	.0000
		.0000

Proposed Net Adjustment		(.5150)
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SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENTS

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in accordance with the School's bell schedule that is reflective of the actual instructional day; (2) *ELL Student Plans* are timely prepared, annually reviewed and updated, and properly maintained in student files; (3) English language proficiency assessments for extended ESOL placements beyond the initial three-year base period are conducted just prior to the students' fourth, fifth, or sixth year of ESOL placements as determined by the students' ESOL anniversary dates and any extended ESOL placements are based on timely documented recommendations of ELL Committees; (4) students are not reported for ESOL funding beyond six years; (5) ESE students are reported in accordance with their *Matrix of Services* forms; (6) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs that are timely and complete and for no more than the time authorized on the students' IEPs; (7) students in Career Education 9-12 (OJT) are reported based on timecards that are accurately completed, signed, and retained in readily-accessible files; and (8) out-of-field teachers in ESOL earn their in-service training points as required by rule and their in-service training timelines.

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

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

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

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

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
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NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT (FTE) STUDENTS

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

1. School District of Glades County

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

For the fiscal year ended June 30, 2014, State funding through FEFP was provided to the District for five District schools other than charter schools and two charter schools serving prekindergarten through twelfth grade students. The District reported 1,516.06 unweighted FTE as recalibrated for those students that included 253.59 unweighted FTE as recalibrated for charter school students and received approximately \$6.1 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.

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.

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
Chapter 1010, FS	.....	Financial Matters
Chapter 1011, FS	.....	Planning and Budgeting
Chapter 1012, FS	.....	Personnel
Chapter 6A-1, FAC	.....	Finance and Administration
Chapter 6A-4, FAC	.....	Certification
Chapter 6A-6, FAC	.....	Special Programs I

NOTE B – TESTING FULL-TIME EQUIVALENT (FTE) STUDENTS

Our examination procedures for testing provided for the selection 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</u>	<u>Finding Number(s)</u>
1. Moore Haven Junior/Senior High School	1 through 4
2. Moore Haven Elementary School	5 and 6
3. Pemayetv Emahakv Charter "Our Way School"*	NA

*Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722
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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 ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated March 24, 2015, that the Glades County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 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.

In our opinion, management's assertion that the Glades County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of

contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,² is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

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

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,



Sherrill F. Norman
Tallahassee, Florida
July 3, 2015

¹ 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.

² 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.

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS 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. (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 (26) 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 (1,346) 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>
Teenage Parents and Infants	2
IDEA – PK through Grade 12, Weighted	7
All Other FEFP Eligible Students	<u>1,337</u>
Total	<u>1,346</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 in our error rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We tested 169 of the 1,346 students reported as being transported by the District.	16	(16)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 87 students.	<u>87</u>	<u>(86)</u>
Total	<u>103</u>	<u>(102)</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.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

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. The Glades 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 23.

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 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] Our general tests disclosed that one PK student reported in the All Other FEEP Eligible Students ridership category was not an IDEA student and, as such, was not eligible for reporting in that ridership category. We determined that the student was eligible for reporting in the Teenage Parents and Infants ridership category. We propose the following adjustment:

February 2014 Survey

90 Days in Term

Teenage Parents and Infants

All Other FEEP Eligible Students

1

(1)

0

Findings

2. [Ref. 52] Our general tests disclosed that one student reported in the All Other FEFP Eligible Students ridership category did not have a matching demographic record in the State database. We determined that the student enrolled after the February 2014 reporting survey period; consequently, this student was not eligible for State transportation funding. We also noted that the bus driver did not indicate that the student was transported during the 11-day survey window. We propose the following adjustment:

February 2014 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

3. [Ref. 53] We noted that 101 students (16 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. We found that the students actually lived less than two miles from school 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	(58)	
----------------------------------	------	--

February 2014 Survey

90 Days in Term

All Other FEFP Eligible Students	(43)	(101)
----------------------------------	------	-------

Proposed Net Adjustment		(102)
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SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) transportation staff review the 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; (2) only students who are enrolled during the reporting survey period and who are documented as being transported during the 11-day survey window are reported for State transportation funding; and (3) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living more than two miles from their assigned school.

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*

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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 Glades County

For the fiscal year ended June 30, 2014, the District received approximately \$263,000 for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
October 2013	13	657
February 2014	<u>13</u>	<u>689</u>
Total	<u>26</u>	<u>1,346</u>

3. Statutes and Rules

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of 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.

MANAGEMENT'S RESPONSE

GLADES COUNTY SCHOOL DISTRICT *Building Academic Excellence*

Scott Bass
Superintendent

July 3, 2015

•
Janet Harris
Academic
Services
Director

Sherrill F. Norman, CPA
Auditor General
Room 476A; Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

•
Sue Woodward
Finance Director

•
Janice Foster
Student Services
Director

Dear Ms. Norman:

Below please find my response to the preliminary and tentative findings regarding the determination and reporting of full-time equivalent (FTE) students under the FEFP and transported students audit for the fiscal year ended June 30, 2014. Please feel free to contact my office with any questions or concerns.

School Board

• Janet Storey
District 1

• Jenny Allen
District 2

• Jeri Wilson
District 3

• Mike Pressley
District 4

• Patricia Pearce
District 5

Findings Response

Moore Haven Jr/Sr High School

Finding No. 1: ELL Plans.

Response – Training will be provided to the appropriate school personnel on writing ELL Student Plans so that all schools will use the same format, student reporting system, and forms for documentation. A written procedure will be developed and implemented. Training and monitoring of ELL procedures and documentation will be provided by the District ELL contact. Training will take place at the beginning of the 2015-16 school year.

Finding No. 2: Career Education (OJT) Time Cards.

Response - Training will be provided to the appropriate school personnel on documentation of timecards for all Career Education (OJT) programs so that all schools will use the same forms and format. A written procedure will be developed and implemented. The training will be provided by the Director of Student Support Services and monitoring of the timecards will be provided by the Principal of each school. Training will take place at the beginning of the 2015-16 school year.



Finding No. 3: Homebound Teacher Logs.

Response - Training will be provided to the appropriate school personnel on the Hospital/Homebound program so that all schools will use the same forms for documentation of the date, times and services provided to the students on homebound. A written procedure will be developed and implemented. The training and monitoring will be provided by the Director of Student Support Services. Training will take place at the beginning of the 2015-16 school year.

Finding No. 4: Teacher Contact Logs.

Response - Training will be provided to the appropriate school personnel on the Hospital/Homebound program so that all schools will use the same forms for documentation of the date, times and services provided to the students on homebound. A written procedure will be developed and implemented. The training and monitoring will be provided by the Director of Student Support Services. Training will take place at the beginning of the 2015-16 school year.

Moore Haven Elementary School.

Finding No. 5: Matrix of Service Form.

Response - Training will be provided to the appropriate school personnel on the filling out and reporting of the Matrix of Services form in the student reporting system. A written procedure will be developed and implemented. The training and monitoring will be provided by the Director of Student Support Services. Training will take place at the beginning of the 2015-16 school year.

Finding No. 6: ESOL In-service.

Response - Teachers are strongly encouraged to obtain the appropriate ESOL credentials for their position and are reminded on a regular basis at least yearly about the credentials that they need.

Transportation.

Finding No. 1: ESE Eligibility.

Response - To ensure fidelity in our reporting procedure, the assigning of membership codes will be conducted utilizing a two-step process (automated and manual). The Supervisor of Support Services will manually compare the computer generated list populated with data during the “pre-survey” phase of reporting to ensure the proper ridership category is listed for each student. This list will then be reviewed manually to determine eligibility and the assignment to the appropriate membership category for each student upon submission by each operator.

Finding No. 2: Student Demographic Records.

Response - To further ensure fidelity in our reporting procedure, operators will be provided district generated roster/count sheets prepopulated by assigned students in advance of the reporting period. Operators will identify and confirm each student that boards and departs from each assigned stop. Instructions will be provided to each operator that explains the process in the effort to reduce confusion. Additional blank forms will be provided so that riders not indicated on the district generated list may be manually entered. Ridership can then be documented using a simple indicator (such as a check mark). Operators will place a check mark in the appropriate column if the student rode the bus; cross out students that no longer ride the bus; and, upon completion, submit the district generated roster and blank sheets with written names as one complete package no later than the closing of the report period. The data will be reviewed and validated by the Supervisor of Support Services.

Finding No. 3: FEFP Eligible Student Ridership.

Response - The Supervisor of Support Services will review data submitted by operators to ensure fidelity in reporting. Student demographic records will be reviewed and validated using mapping applications to determine ridership eligibility and appropriate assignment in each membership category. Students residing within the 2 mile threshold will not be reported in any FEFP Eligible Student ridership category.

If there are any responses that you need further clarification on, please do not hesitate to contact me at 863-946-2083.

Sincerely,

A handwritten signature in blue ink that reads "J. Bass". The signature is written in a cursive style with a large, stylized "J" and a long, sweeping underline.

Scott Bass
Superintendent of Schools