

**BAKER COUNTY  
DISTRICT SCHOOL BOARD**

Florida Education Finance Program  
Full-Time Equivalent Student Enrollment  
and  
Student Transportation

For the Fiscal Year Ended  
June 30, 2015



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2014-15 fiscal year, Sherrie E. Raulerson was Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Earl Dwight Crews, Vice Chair	1
Richard Dean Griffis	2
Naomi C. Roberson to 11-17-14	3
Paula T. Barton from 11-18-14	3
Charlie M. Burnett, III	4
Patricia C. Weeks, Chair	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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**BAKER COUNTY DISTRICT SCHOOL BOARD  
TABLE OF CONTENTS**

	Page No.
SUMMARY .....	i
<b>INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT .....</b>	<b>1</b>
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported FTE .....	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments .....	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE STUDENT ENROLLMENT .....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	9
Findings.....	9
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS .....	14
NOTES TO SCHEDULES.....	17
<b>INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>20</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	22
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	24
Findings.....	24
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS .....	28
NOTES TO SCHEDULES.....	29
MANAGEMENT’S RESPONSE .....	30

## SUMMARY

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### 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 English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and student transportation, the Baker County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically:

- We noted 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 for 2 of the 7 students in our ESOL test and 4 of the 12 students in our ESE Support Levels 4 and 5 test. The District did not report any charter schools; therefore, none of the students included in our test attended charter schools.
- We noted exceptions involving the reported ridership classification or eligibility for State transportation funding for 41 of the 242 students in our student transportation test.

Noncompliance related to the reported FTE student enrollment resulted in 13 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 1.2368 but has a potential impact on the District's weighted FTE of negative 9.3413. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of a negative 85 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was \$4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$37,662 (negative 9.3413 times \$4,031.77).

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 the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

### THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Baker County, Florida. Those services are provided primarily to

prekindergarten through 12<sup>th</sup>-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 Baker 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. The District had 6 District schools other than charter schools and 2 virtual education cost centers serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$23.1 million was provided through the FEFP to the District for the District-reported 4,794.48 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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### **FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12<sup>th</sup>-grade students (adult education is not funded by the FEFP). The 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 that 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 the 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. 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 FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 student enrollment reported for the student by all school districts, including the Florida Virtual School 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 student enrollment reported

for extended school year periods and the DJJ FTE student enrollment reported 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 2 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 \$1.4 million for student transportation as part of the State funding through the 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 FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Baker County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for students in our English for Speakers of Other Languages (ESOL) and Exceptional Student Education (ESE) Support Levels 4 and 5 tests 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.

In our opinion, except for the material noncompliance with State requirements 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 and ESE Support Levels 4 and 5, the Baker County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

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<sup>1</sup> 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. 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. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. 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 and ESE Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment is presented in *SCHEDULES A, B, C, and D*.

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

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<sup>1</sup> 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 SBE, 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, CPA  
Tallahassee, Florida  
August 24, 2016

# SCHEDULE A

## POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

### Reported FTE

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2015, the Baker County District School Board (District) reported to the Department of Education 4,794.48 unweighted FTE as recalibrated at six District schools and two virtual education cost centers. The District did not report any charter schools.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of eight schools consisted of the six brick and mortar schools in the District that offered courses as well as the two designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (3,878) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

We noted the following material noncompliance: 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 for 2 of the 7 students in our ESOL test,<sup>2</sup> and 4 of the 12 students in our ESE Support Levels 4 and 5 test.<sup>3</sup>

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	8	6	3,325	52	2	3,912.9700	46.2722	6.8991
Basic with ESE Services	6	4	422	25	0	580.3100	22.5784	2.5002
ESOL	5	3	8	7	2	7.7800	4.2600	(.5766)
ESE Support Levels 4 and 5	5	4	12	12	4	8.2300	5.7332	(2.5532)
Career Education 9-12	1	1	111	50	4	285.1900	14.7619	(7.5063)
All Programs	8	6	3,878	146	12	4,794.4800	93.6057	(1.2368)

<sup>2</sup> For ESOL, the material noncompliance is composed of Findings 2 and 7 on *SCHEDULE D*.

<sup>3</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 8, 9, 10, and 11 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (60) 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 English Language Learners (ELL) students, and of the total number of teachers reported under virtual education cost centers in our test 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. From the population of teachers, we selected 27 and found exceptions for 1 teacher.

## **Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the 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 the FTE student enrollment and the computation of their financial impact is the responsibility of the Department of Education.

## SCHEDULE B

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### EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
102 Basic 4-8	(.1696)	1.000	(.1696)
103 Basic 9-12	7.0687	1.004	7.0970
111 Grades K-3 with Exceptional Student Education (ESE) Services	1.0000	1.126	1.1260
112 Grades 4-8 with ESE Services	1.5002	1.000	1.5002
130 English for Speakers of Other Languages (ESOL)	(.5766)	1.147	(.6614)
254 ESE Support Level 4	(1.5002)	3.548	(5.3227)
255 ESE Support Level 5	(1.0530)	5.104	(5.3745)
300 Career Education 9-12	<u>(7.5063)</u>	1.004	<u>(7.5363)</u>
Total	<u>(1.2368)</u>		<u>(9.3413)</u>

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the 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 A5.)

# SCHEDULE C

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0012</u>	<u>#0032</u>	<u>#0091</u>	
102 Basic 4-8	.....	(.1696)	.....	(.1696)
103 Basic 9-12	7.2585	.....	.....	7.2585
111 Grades K-3 with Exceptional Student Education (ESE) Services	.....	.....	1.0000	1.0000
112 Grades 4-8 with ESE Services	.....	1.5002	.....	1.5002
130 English for Speakers of Other Languages (ESOL)	(.2460)	(.3306)	.....	(.5766)
254 ESE Support Level 4	.....	(1.5002)	.....	(1.5002)
255 ESE Support Level 5	.....	(.0530)	(1.0000)	(1.0530)
300 Career Education 9-12	<u>(7.5063)</u>	<u>.....</u>	<u>.....</u>	<u>(7.5063)</u>
Total	<u>(.4938)</u>	<u>(.5532)</u>	<u>.0000</u>	<u>(1.0470)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No. Program</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#7004</u>	<u>Total</u>
102 Basic 4-8	(.1696)	.....	(.1696)
103 Basic 9-12	7.2585	(.1898)	7.0687
111 Grades K-3 with ESE Services	1.0000	.....	1.0000
112 Grades 4-8 with ESE Services	1.5002	.....	1.5002
130 ESOL	(.5766)	.....	(.5766)
254 ESE Support Level 4	(1.5002)	.....	(1.5002)
255 ESE Support Level 5	(1.0530)	.....	(1.0530)
300 Career Education 9-12	<u>(7.5063)</u>	<u>.....</u>	<u>(7.5063)</u>
Total	<u>(1.0470)</u>	<u>(.1898)</u>	<u>(1.2368)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

### Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* issued by the Department of Education. Except for the material noncompliance 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 English for Speakers of Other Languages (ESOL) and Exceptional Student Education (ESE) Support Levels 4 and 5, the Baker County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

**Proposed Net  
Adjustments  
(Unweighted FTE)**

*Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 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.*

### Baker County Senior High School (#0012)

1. [Ref. 1201] Our examination of the School's attendance record keeping procedures and the School staff's utilization of the District's customized Web-based system (Skyward), which was to be used for student attendance management, disclosed that procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically: written policies and procedures for attendance record keeping had not been established by either District or School management, and School staff were unfamiliar with the *Unrecorded Attendance Reports* produced from Skyward that were to be utilized by the School's administration staff to determine whether the teachers had recorded period-by-period attendance. As School staff were not familiar with the *Unrecorded Attendance Reports*, we obtained from District office personnel the reports applicable to the October 2014 and February 2015 reporting survey periods. Our *(Finding Continues on Next Page)*

**Findings**

**Baker County Senior High School (#0012) (Continued)**

review of the *Unrecorded Attendance Reports* disclosed that several teachers had not taken attendance on a period-by-period basis, contrary to SBE Rule 6A-1.044(3), FAC. Because student attendance records default to “present” when attendance is not taken, the teachers’ failure to record attendance could result in students who were not in attendance being erroneously reported for FEFP funding. Since we were otherwise able to validate the attendance activity for at least one period based on those teachers who reported the period-by-period attendance for the students selected in our test, we present this disclosure Finding with no proposed adjustment.

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2. [Ref. 1202] We noted the following exceptions for one English Language Learner (ELL) student enrolled in the ESOL Program: there was no documentation to support that the parents had been notified of the student’s ESOL placement, and the student’s file did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	.2460	
130 ESOL	<u>(.2460)</u>	.0000

3. [Ref. 1203] Four Career Education 9-12 students who participated in on-the-job training were reported for more work hours than were supported by the students’ timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(.4938)</u>	(.4938)
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4. [Ref. 1270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Business Education. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	7.0125	
300 Career Education 9-12	<u>(7.0125)</u>	.0000
		<u>(.4938)</u>

**Findings**

**Baker County Middle School (#0032)**

5. [Ref. 3201] Our examination of the School’s attendance record keeping procedures and its utilization of Skyward, which was to be used by School staff for student attendance management, disclosed that written policies and procedures for attendance record-keeping had not been established by either District or School Management. We specifically noted the following regarding the procedures that were used in recording attendance: School staff were unfamiliar with the *Unrecorded Attendance Reports* produced from Skyward that were to be utilized by the School’s administration staff to determine whether the teachers had recorded attendance. As School staff were not familiar with the *Unrecorded Attendance Reports*, we obtained from District office personnel the reports applicable to the October 2014 and February 2015 reporting survey periods. Our examination of the *Unrecorded Attendance Reports* disclosed that several teachers had not taken attendance for several periods. While attendance for every period is not required to be taken for the grade levels at this school, School management’s procedure was to record attendance for all periods and not designate any specific time of day for recording the daily attendance. Because student attendance records default to “present” when attendance is not taken, the teachers’ failure to record attendance could result in students who were not in attendance being erroneously reported for FEFP funding. Since we were otherwise able to validate the attendance activity for at least one period based on those teachers who recorded attendance for the students selected in our test, we present this disclosure Finding with no proposed adjustment.

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6. [Ref. 3202] One Basic student was not in attendance during the February 2015 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	<u>(.5002)</u>	(.5002)
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7. [Ref. 3203] The English language proficiency of one ELL student enrolled in the ESOL Program was not assessed within 30 school days prior to the student’s Date Entered United States School anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Baker County Middle School (#0032)** (Continued)

102 Basic 4-8	.3306	
130 ESOL	<u>(.3306)</u>	.0000

8. [Ref. 3204] One ESE student's February 19, 2014, *Matrix of Services* form was not reviewed or updated when the November 20, 2014, *Individual Educational Plan (IEP)* was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

9. [Ref. 3205] The *Matrix of Services* forms for one ESE student disclosed that the February 19, 2014, *Matrix of Services* form did not indicate the specific services that were to be provided in Domains A and E. Also, an additional *Matrix of Services* form that was on file for this student was not dated; consequently, we were unable to determine if the *Matrix of Services* form was related to either the February 19, 2014, or January 27, 2015, *IEPs* in the student's file. We propose the following adjustment:

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

10. [Ref. 3206] One ESE student, who was enrolled in the Hospital and Homebound Program, was reported for more homebound instruction than was supported by the homebound instructor's contact logs and authorized by the student's IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0530)</u>	<u>(.0530)</u>
		<u>(.5532)</u>

**Westside Elementary School (#0091)**

11. [Ref. 9101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Baker Virtual Franchise (#7004)**

12. [Ref. 700401] The course schedule for one Basic student was incorrectly reported. The student earned four full credits that totaled .6672 FTE (.1668 FTE per credit) but was reported for 1.0000 FTE which was recalibrated to .8570 FTE. We propose the following adjustment:

103 Basic 9-12	<u>(.1898)</u>	<u>(.1898)</u>
		<u>(.1898)</u>

**Baker Virtual Instruction Program (#7023)**

13. [Ref. 702301] The FTE for one Basic virtual education student was incorrectly calculated. For virtual education students, one student would be reported as 1.0 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. Further, the reported FTE for elementary school courses should be similar to that reported had the courses been provided by a brick and mortar school. However, we noted that the methodology used to calculate the reported FTE for this student was based on dividing 1.0 FTE by the number of courses the student had taken. Since the kindergarten student in our test successfully completed the prescribed level of content that counts toward promotion to the next grade, we present this disclosure Finding with no proposed adjustment.

.0000

**Proposed Net Adjustment**

**(1.2368)**

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

#### RECOMMENDATIONS

We recommend that Baker County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) there is proper monitoring of the attendance data to ensure that all teachers have taken attendance and documentation is retained to comply with the specific attendance criteria requirements outlined in State Board of Education Rule (SBE) 6A-1.044(3), Florida Administrative Code; (2) students are reported in the proper Florida Education Finance Program (FEFP) funding categories for the correct amount of FTE and adequate documentation is retained to support that reporting, particularly with regard to students in English for Speakers of Other Languages (ESOL), and Exceptional Student Education (ESE) Support Levels 4 and 5; (3) only students who are in membership during the survey week and in attendance at least 1 of the 11 days of a survey window are reported for FEFP; (4) parents are timely notified of their children's ESOL placements; (5) *English Language Learner (ELL) Student Plans* are timely prepared and maintained in the students' files; (6) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' Date Entered United States School (DEUSS) or by October 1 if the students' DEUSS falls within the first 2 weeks of school; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms; (8) *Matrix of Services* forms are timely and properly prepared and evidence is maintained to support that the *Matrix of Services* forms have been reviewed and updated when the students' *Individual Educational Plans (IEPs)* are prepared and reflect the IEP services in effect during the reporting survey period; (9) reported instructional minutes for students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and time authorized on the students' *IEPs*; (10) work hours for students in Career Education 9-12 who participate in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (11) course schedules and the associated FTE for virtual education students are accurately reported; (12) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to do so; and (13) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

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 relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

## REGULATORY CITATIONS

### **Reporting**

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*  
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*  
Section 1011.61, Florida Statutes, *Definitions*  
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*  
SBE Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*  
SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*  
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*  
*FTE General Instructions 2014-15*

### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*  
SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*  
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*  
*FTE General Instructions 2014-15*  
*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

### **ESOL**

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

### **Career Education On-The-Job Attendance**

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

## **Career Education On-The-Job Funding Hours**

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

*FTE General Instructions 2014-15*

## **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, Florida Administrative Code, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, Florida Administrative Code, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, Florida Administrative Code, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

*Matrix of Services Handbook (2012 Revised Edition)*

## **Teacher Certification**

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

## **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

## **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Baker County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

## 1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Baker County, Florida. Those services are provided primarily to prekindergarten through 12<sup>th</sup>-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 (SBE). The geographic boundaries of the District are those of Baker 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. The District had six District schools, no charter schools, and two virtual education cost centers serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$23.1 million was provided through the FEFP to the District for the District-reported 4,794.48 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations

## 2. FEFP

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12<sup>th</sup>-grade students (adult education is not funded by the FEFP). The 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 that 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. FTE Student Enrollment

The funding provided by the 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 student enrollment. For example, for prekindergarten through 3<sup>rd</sup> grade, 1.0 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 4 through 12, 1.0 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 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. 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 FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the 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 student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported 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 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**

The 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 the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

#### **7. Educational Programs**

The 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: (1) Basic, (2) English for Speakers of Other Languages, (3) Exceptional Student Education, 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, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, Florida Administrative Code, *Finance and Administration*

SBE Rules, Chapter 6A-4, Florida Administrative Code, *Certification*

SBE Rules, Chapter 6A-6, Florida Administrative Code, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Baker County Senior High School	1 through 4
2. Macclenny Elementary School	NA
3. Baker County Middle School	5 through 10
4. Westside Elementary School	11
5. Baker Virtual Franchise	12
6. Baker Virtual Instruction Program	13



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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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 the Baker County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Baker County District School Board complied, in all material respects, with State requirements relating to the

classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015.

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<sup>4</sup> 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. 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. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters, accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance on the District's reported student transportation 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 SBE, 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, CPA  
Tallahassee, Florida  
August 24, 2016

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<sup>4</sup> 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.

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Baker County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (105) consisted of the total number 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 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (6,389) consisted of the total number 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>
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	150
All Other FEFP Eligible Students	<u>6,239</u>
Total	<u>6,389</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.

We noted the following material noncompliance: exceptions involving reported ridership classification or eligibility for State transportation funding for 41 of the 242 students in our student transportation test.<sup>5</sup>

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<sup>5</sup> For student transportation, the material noncompliance is composed of Findings 3, 4, and 5 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(4)		
Our tests included 242 of the 6,389 students reported as being transported by the District.		41	(32)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 90 students.	—	<u>90</u>	<u>(53)</u>
Total	<u>(4)</u>	<u>131</u>	<u>(85)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Baker County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### 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 in our tests from the July and October 2014 reporting survey periods and the February and June 2015 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 included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 20 students were incorrectly reported for 12 rather than 10 days in term in accordance with the District's instructional calendar. We propose the following adjustment:

#### **June 2015 Survey**

##### 12 Days in Term

Individuals with Disabilities Education Act (IDEA) -

Prekindergarten (PK ) through Grade 12, Weighted (7)

All Other FEFP Eligible Students (13)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

10 Days in Term

IDEA - PK through Grade 12, Weighted	7	
All Other FEFP Eligible Students	<u>13</u>	0

2. [Ref. 52] Our general tests disclosed that 41 students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Only students transported by bus are eligible to be reported in this category and these students were transported by passenger vans. We determined that 37 of the 41 students were eligible for reporting in the All Other FEFP Eligible Students ridership category. Additionally, two vans were incorrectly included in the number of buses in operation in each of the reporting surveys; consequently, the number of buses in operation was overstated by two buses in both the October 2014 and February 2015 reporting survey periods. We propose the following adjustments:

**July 2014 Survey**

11 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	2	

**October 2014 Survey**

Number of Buses in Operation (2)

90 Days in Term

IDEA - PK through Grade 12, Weighted	(15)	
All Other FEFP Eligible Students	13	

**February 2015 Survey**

Number of Buses in Operation (2)  
(4)

90 Days in Term

IDEA - PK through Grade 12, Weighted	(16)	
All Other FEFP Eligible Students	15	

**June 2015 Survey**

10 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	<u>7</u>	(4)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

3. [Ref. 53/54] Sixty-one students (12 students were in our test) were either not listed on the bus drivers' reports or were not marked as riding the bus during the October 2014 and February 2015 reporting survey periods. We propose the following adjustments:

**Ref. 53**

**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(50)	(50)
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**Ref. 54**

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students	(4)	
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**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(7)	(11)
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4. [Ref. 55] Ten students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' *Individual Educational Plans (IEPs)* were either not available at the time of our examination and could not be subsequently located (one student) or did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification (nine students). We determined that nine of the ten students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**July 2014 Survey**

11 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	

**October 2014 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	

**February 2015 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>2</u>	(1)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

5. [Ref. 56] Nineteen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (13)

**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students (6) (19)

**Proposed Net Adjustment**

**(85)**

## SCHEDULE H

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### 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) the number of buses in operation and the number of days in term are accurately reported; (2) only those students who are documented as enrolled in school during the survey week and recorded on bus driver reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (3 ) *Individual Educational Plans (IEPs)* are maintained in readily-accessible files and students who are reported in the Individuals with Disabilities Education Act (IDEA) – Prekindergarten through Grade 12, Weighted ridership category are transported by bus and the students' *IEPs* are documented as having met one of the five criteria required for weighted classification as indicated on the students' *IEPs*; and (4) the distance from home to school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category.

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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

#### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

*Student Transportation General Instructions 2014-15*

# NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student education 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 Baker County

For the fiscal year ended June 30, 2015, the District received \$1.4 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	4	26
October 2014	49	3,222
February 2015	49	3,121
June 2015	<u>3</u>	<u>20</u>
Total	<u>105</u>	<u>6,389</u>

## 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE



## Baker County Public Schools

270 South Boulevard East  
Macclenny, Florida 32063

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Sherrie Raulerson  
Superintendent of Schools  
"Where Children Are First!"



August 24, 2016

Sherrill F. Norman  
Auditor General  
Suite G74, Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

This letter is in reply to the Florida Education Finance Program Full-Time Equivalent Student and Student Transportation preliminary and tentative audit findings. Please see our response below:

#### Full-Time Equivalent Student Enrollment

##### Findings 1 and 5

The District has implemented procedures to ensure that there is a proper monitoring of the attendance data to make certain that teachers take attendance.

##### Finding 2

Better care will be taken by the District to properly notify parents when ELL students are placed in an ESOL program and to properly document the ELL Student Plan.

##### Finding 3

The District will report students in Career Education 9-12 programs in accordance with their timecards.

##### Finding 4

We will ensure Board approval for teachers who are teaching out of field and notification will be given to parents of students with out-of-field status.

##### Finding 6

The District will only report students who are in attendance during the 11 day FTE window.

##### Finding 7

ELL students will be assessed within 30 school days prior to the students DEUSS or by October 1 if the students' DEUSS falls within the first 2 weeks of school.

##### Findings 8, 9, and 11

The District will ensure *Matrix of Services* are properly reviewed and updated when IEP's are prepared, specific services are notated for the ESE student, and the form is dated.

"Preparing individuals to be lifelong learners, self-sufficient and responsible citizens of good character"

#### DISTRICT SCHOOL BOARD MEMBERS

Earl Dwight Crews  
District 1

Richard Dean Griffis  
District 2

Paula T. Barton  
District 3

Charlie M. Burnett, III  
District 4

Patricia C. Weeks  
District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

Finding 10

Homebound instructors' contact logs will be used to report the instructional minutes for students in the Hospital and Homebound Program.

Findings 12 and 13

The District will take better care in accurately reporting virtual education students.

Student Transportation

Findings 1 and 3

The District will properly report student riders based on the number of days in term, and who ride the bus during the 11-day window.

Finding 2

The number of buses in operation will be properly reported.

Finding 4

The District will take better care in the documentation on the IEP for special services of IDEA students

Finding 5

The distance from home to school will be verified prior to students being reported for the All Other FEFP Eligible Students ridership category.

If you need additional information, please contact my office.

Sincerely,



Sherrie Raulerson  
Superintendent of Schools