

**GULF COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2017



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, James P. Norton served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Robert D. Little III	1
Brooke Wooten, Vice Chair from 11-22-16	2
Cynthia Belin from 11-22-16	3
Linda R. Wood through 11-21-16	3
Billy C. Quinn Jr., Chair from 11-22-16 Vice Chair through 11-21-16	4
John W. Wright, Chair through 11-21-16	5

The team leader was Alice Pounds, 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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**GULF COUNTY DISTRICT SCHOOL BOARD
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GULF COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12 and student transportation, the Gulf 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, 2017. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status was not met for 3 of the 30 teachers in our test.
- 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 both of the students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 48 of the 225 students in our student transportation test, in addition to 84 students identified in our general tests.

The District did not report any charter schools; therefore, all of our tests relate to District schools other than charter schools and the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in seven findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.3169 but has a potential impact on the District's weighted FTE of negative 17.7850. Noncompliance related to student transportation resulted in five findings and a proposed net adjustment of negative 129 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$73,998 (negative 17.7850 times \$4,160.71).

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 DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gulf County, Florida. Those services are provided primarily to PK through 12th-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 SBE. The geographic boundaries of the District are those of Gulf 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 four schools, one cost center, and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2017, State funding totaling \$4.2 million was provided through the FEFP to the District for the District-reported 1,889.58 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

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-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 costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School.

The DOE 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 by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

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 classified as a student with a disability under the IDEA, 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, 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 \$376,631 for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Gulf County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers, and students in our Career Education 9-12 test 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 described in the preceding paragraph involving teachers 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 Career Education 9-12, the Gulf County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ 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; accordingly, we express no such opinion. 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

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.

above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12. 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 full-time equivalent 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
April 17, 2018

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on 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, ESOL, 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, 2017, the Gulf County District School Board (District) reported to the DOE 1,889.58 unweighted FTE as recalibrated at four District schools, one cost center, and one virtual education cost center. 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 DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (six) consisted of the total number of brick and mortar schools and cost centers in the District that offered courses, as well as the virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,838) 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 OJT.

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 both of the students in our Career Education 9-12 test.²

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	5	4	1,451	46	2	1,440.7900	35.1904	(.1059)
Basic with ESE Services	6	4	345	22	1	368.3800	17.3916	4.1054
ESOL	1	1	8	3	0	3.5600	1.3470	.0000
ESE Support Levels 4 and 5	4	3	32	26	1	35.6100	22.3628	(5.2664)
Career Education 9-12	3	1	<u>2</u>	<u>2</u>	<u>2</u>	<u>41.2400</u>	<u>.2221</u>	<u>(3.0500)</u>
All Programs	6	4	<u>1,838</u>	<u>99</u>	<u>6</u>	<u>1,889.5800</u>	<u>76.5139</u>	<u>(4.3169)</u>

² For Career Education 9-12, the material noncompliance is composed of Finding 6 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (77) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status, was not met for 3 of the 30 teachers in our test.³

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 DOE.

³ For teachers, the material noncompliance is composed of Findings 2, 5, and 7 on *SCHEDULE D.*

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT 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	.1322	1.000	.1322
103 Basic 9-12	(.2381)	1.001	(.2383)
111 Grades K-3 with ESE Services	4.8686	1.103	5.3701
113 Grades 9-12 with ESE Services	(.7632)	1.001	(.7640)
254 ESE Support Level 4	(5.1330)	3.607	(18.5147)
255 ESE Support Level 5	(.1334)	5.376	(.7172)
300 Career Education 9-12	<u>(3.0500)</u>	1.001	<u>(3.0531)</u>
Total	<u>(4.3169)</u>		<u>(17.7850)</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 DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Proposed Adjustments (1)

<u>No.</u> <u>Program</u>	<u>#0022</u>	<u>#0051</u>	<u>#0061</u>	<u>Total</u>
102 Basic 4-8	.....	.....	.1322	.1322
103 Basic 9-12	.....	.....	(.2381)	(.2381)
111 Grades K-3 with ESE Services	2.8990	1.9696	.....	4.8686
113 Grades 9-12 with ESE Services	.....	.....	(.7632)	(.7632)
254 ESE Support Level 4	(2.8990)	(1.9696)	(.2644)	(5.1330)
255 ESE Support Level 5	.....	.....	(.1334)	(.1334)
300 Career Education 9-12	.....	.....	<u>(3.0500)</u>	<u>(3.0500)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(4.3169)</u>	<u>(4.3169)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 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.

**Proposed Net
Adjustments
(Unweighted FTE)**

Wewahitchka Elementary School (#0022)

1. [Ref. 2201] The course schedules for several students were incorrectly reported. The School’s daily schedule supported instructional minutes ranging from 1,675 to 1,875 CMW; however, the students’ course schedules were reported for instructional minutes ranging from 1,450 to 1,825 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the School’s instructional schedule. Since most of the students were reported at only this School for the entire school year and their reported FTE was recalibrated to 1.0 FTE, these variances did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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2. [Ref. 2271] 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 also required the PK Disabilities Endorsement. 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:

111 Grades K-3 with ESE Services	2.8990	
254 ESE Support Level 4	<u>(2.8990)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Port St. Joe Elementary School (#0051)

3. [Ref. 5101] The course schedules for several students were incorrectly reported. The School's daily schedule supported instructional minutes ranging from 1,675 to 1,875 CMW; however, the students' course schedules were reported for instructional minutes ranging from 1,550 to 2,075 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the School's instructional schedule. Since most of the students were reported at only this School for the entire school year and their reported FTE was recalibrated to 1.0 FTE, these variances did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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4. [Ref. 5102] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was developed. We propose the following adjustment:

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

5. [Ref. 5171] 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 and Exceptional Student Education but taught a course that also required the PK Disabilities Endorsement. 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:

111 Grades K-3 with ESE Services	.9696	
254 ESE Support Level 4	<u>(.9696)</u>	<u>.0000</u>

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Port St. Joe High School (#0061)

6. [Ref. 6101] Twenty-four Career Education 9-12 students (2 students were in our Basic test, 1 student was in our Basic with ESE Services test, and 2 students were in our Career Education 9-12 test) were incorrectly reported for Work Experience classes using course numbers 8301610, 8301620, 8301630, 8301640, and an OJT course number 8301650. The School did not provide instruction in those periods that were reported using work experience course numbers and timecards were not available to support the reporting in the OJT course. In addition, a student may not enroll in a Work Experience-OJT course without previous or concurrent enrollment in a Work Experience course. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Port St. Joe High School (#0061) (Continued)

103 Basic 9-12	(.5037)	
113 Grades 9-12 with ESE Services	(.7632)	
300 Career Education 9-12	<u>(3.0500)</u>	(4.3169)

7. [Ref. 6171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Physical Education, Grades 6-12 but taught a course that required certification in Physical Education, Grades K-12. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1322	
103 Basic 9-12	.2656	
254 ESE Support Level 4	(.2644)	
255 ESE Support Level 5	<u>(.1334)</u>	.0000
		<u>(4.3169)</u>

Proposed Net Adjustment

(4.3169)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Gulf County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) there is evidence of review of the *Matrix of Services* forms to ensure that the forms accurately and currently reflect the IEP services in effect during the reporting survey period; (2) Career Education 9-12 students reported for a Work Experience-OJT course are concurrently or were previously enrolled in a Work Experience course and students are only reported when instruction in those courses is provided; (3) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (4) students' course schedules are reported in accordance with the schools' daily instructional schedules; (5) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; and (6) parents are timely notified when their children are assigned to teachers teaching out of field.

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, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2016-17

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2016-17

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, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2016-17

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, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2015 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, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, FAC, *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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Gulf County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gulf County, Florida. Those services are provided primarily to PK through 12th-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 SBE. The geographic boundaries of the District are those of Gulf 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 four schools, one cost center, and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2017, State funding totaling \$4.2 million was provided through the FEFP to the District for the District-reported 1,889.58 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 PK through 12th-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 on 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 PK through 3rd 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE 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 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed from July 11 through 15, 2016; Survey 2 was performed from October 10 through 14, 2016; Survey 3 was performed from February 6 through 10, 2017; and Survey 4 was performed from June 12 through 16, 2017.

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) 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, 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, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
--

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 DOE for the fiscal year ended June 30, 2017. 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. Wewahitchka Elementary School	1 and 2
2. Port St. Joe Elementary School	3 through 5
3. Port St. Joe High School	6 and 7
4. Gulf Virtual Franchise	NA



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
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Gulf 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 for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Gulf 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 Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁴ 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; accordingly, we express no such opinion. 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 students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government*

⁴ 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.

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 with State requirements 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
April 17, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Gulf 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 classified as a student with a disability under the IDEA, 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(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2017. (See NOTE B.) The population of vehicles (43) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (1,683) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA – PK through Grade 12, Weighted	52
All Other FEFP Eligible Students	<u>1,631</u>
Total	<u>1,683</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 the reported ridership classification or eligibility for State transportation funding for 48 of 225 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, and 5 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 225 of the 1,683 students reported as being transported by the District.	48	(45)
In conjunction with our general tests of student transportation we identified certain issues related to 84 additional students.	<u>84</u>	<u>(84)</u>
Total	<u>132</u>	<u>(129)</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 DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2016-17* issued by the DOE. 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 2016 reporting survey periods and the February and June 2017 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 (e.g., once for the October 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was not an IDEA student and was not the child of a student enrolled in a Teenage Parent Program. Consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2016 Survey

90 Days in Term

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

2. [Ref. 52] Our review of the bus drivers’ reports disclosed that two of the reports were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Consequently, the ridership of the 89 students (9 students were in our test) reported on these buses could not be validated. We propose the following adjustment:

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
October 2016 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(89) (89)
3. [Ref. 53] Thirty-one students (28 students were in our test) were incorrectly reported in the July 2016 and June 2017 reporting survey periods. The students were transported to a 3rd-grade reading camp and were not otherwise eligible for State transportation funding. We propose the following adjustments:	
July 2016 Survey	
<u>4 Days in Term</u>	
All Other FEFP Eligible Students	(17)
June 2017 Survey	
<u>12 Days in Term</u>	
All Other FEFP Eligible Students	(14) (31)
4. [Ref. 54] Three students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. However, we determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:	
October 2016 Survey	
<u>90 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(3)
All Other FEFP Eligible Students	<u>3</u> 0
5. [Ref. 55] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:	
October 2016 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(3)
February 2017 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(5) (8)
Proposed Net Adjustment	(129)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Gulf County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) all bus drivers' reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers who provided the transportation; (2) students reported in the IDEA – PK through Grade 12, Weighted ridership category are documented on the students' IEPs as meeting one of the five criteria required for reporting in a weighted ridership category; (3) the distance from home to school is verified as being 2 miles or more prior to reporting students in the All Other FEFP Eligible Students ridership category; (4) only ESE students classified as students with disabilities under the IDEA and whose IEPs document the need for transportation, or are students attending a nonresidential Department of Juvenile Justice Program, are reported during the summer reporting surveys; and (5) only PK students who are IDEA students or are children of students enrolled in a Teenage Parent Program are reported for State transportation funding.

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

SBE Rules, Chapter 6A-3, FAC, *Transportation*

Student Transportation General Instructions 2016-17

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

A summary discussion of the significant features of student transportation and related areas is provided below.

1. Student Eligibility

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 classified as a student with a disability under the IDEA, 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(2), Florida Statutes.

2. Transportation in Gulf County

For the fiscal year ended June 30, 2017, the District received \$376,631 for student transportation as part of the State funding through the 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 2016	2	17
October 2016	19	830
February 2017	20	822
June 2017	<u>2</u>	<u>14</u>
Totals	<u>43</u>	<u>1,683</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*

SBE Rules, 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 student transportation as reported to the DOE for the fiscal year ended June 30, 2017. 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

JIM NORTON
SUPERINTENDENT



150 Middle School Road
Port St. Joe, FL 32456
850-229-8256 • 850-639-2871
Fax: 850-229-6089

April 17, 2018

State of Florida
Auditor General's Office
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Auditor General Norman,

Please find attached the audit responses to Preliminary and Tentative Report for the Fiscal year Ended June 30, 2017. Thank you for your ongoing assistance to our school district and the very kind auditor, Alice Pounds that directed our audit. If anything further is needed, please do not hesitate to contact me or Superintendent Norton.

Sincerely,

A handwritten signature in blue ink that reads "Bill Carr".

Bill Carr
Assistant Superintendent
Gulf District Schools
150 Middle School Road
Port St. Joe, FL 32456
850-229-8256

www.gulf.k12.fl.us

Danny Little
District 1

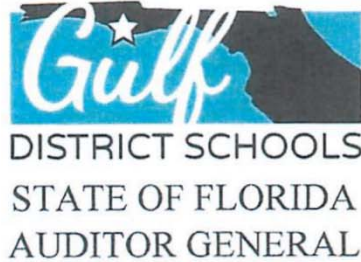
Brooke Wooten
District 2

Cindy Belin
District 3

Billy C. Quinn, Jr.
District 4

John W. Wright
District 5

JIM NORTON
SUPERINTENDENT



150 Middle School Road
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PRELIMINARY AND TENTATIVE REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

GULF COUNTY SCHOOL BOARD

FINDINGS:

Wewahitchka Elementary School (#0022)
Ref. 2201

1. The district has developed an instructional time worksheet to be used by each elementary school to calculate the correct CMW. The form is attached to the reply.
2. The district will require correct PK Disability Certification or notify parents of the out of field status of the teacher.

Port St. Joe Elementary School (#0051)
Ref. 5102

3. The district developed form attached to this reply will also be used for this elementary school to calculate correct CMW for each grade level.
4. Each Matrix of Service form will be reviewed by the guidance counselors and updated when each ESE student's new IEP is developed.
5. The district will either require correct PK Disability Certification or will notify parents of the out of field status of the teacher.

www.gulf.k12.fl.us

Danny Little
District 1

Brooke Wooten
District 2

Cindy Belin
District 3

Billy C. Quinn, Jr.
District 4

John W. Wright
District 5

JIM NORTON
SUPERINTENDENT
Port St. Joe High School (#0061)
Ref. 6101



150 Middle School Road
Port St. Joe, FL 32456
850-229-8256 • 850-639-2871
Fax: 850-229-6089

6. The OJT Program will not be utilized unless the district provides instruction in Work Experience. Also, collaboration with prospective employers will be documented and require accurate time management recording process (time cards) and monthly student progress forms.
7. The course in question will no longer be used. When PE classes are taught, correct certification will be determined by the district in order to meet DOE requirements.

Student Transportation
Ref. 51

1. The district will ensure that all bus ridership meets the required designation in order to be Reported during survey periods.

Ref. 52

2. The Transportation Director will ensure that all bus driver reports attesting to ridership during survey periods will be signed.

Ref. 53

3. Students reported during the July-June survey period as 3rd Grade Reading Camp attendees will be reported as non-funded.

Ref. 54

4. The staffing specialist will send copies of the eligibility of each ESE student to the Transportation Director in order to be either correctly submitted during survey periods or reported as non-funded.

Ref. 55

5. The Transportation Director will ensure that all students living within the 2 mile margin be correctly submitted during survey periods or reported as non-funded.

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Danny Little
District 1

Brooke Wooten
District 2

Cindy Belin
District 3

Billy C. Quinn, Jr.
District 4

John W. Wright
District 5



GRADE LEVEL _____

Period	Course	Start Time	End Time	Length (minutes)	Class Weekly Minutes (5 days)	Used for Attendance	Exclude from FTE
HR							
1							
2							
3							
4							
5							
6							
7							
8							
TOTAL INSTRUCTIONAL TIME _____							