

**School District
of
Baker County**

Report on
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2002



WILLIAM O. MONROE, CPA

School District of Baker County

Report on
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION
For the Fiscal Year Ended June 30, 2002

The Auditor General provides independent, unbiased, timely, and relevant information to the Legislature, entity management, and the citizens of the State of Florida which can be used to improve the operations and accountability of public entities.

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This examination was conducted by Jeremy A. Riggins, CPA. Please address inquiries regarding this report to Joseph L. Williams, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
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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
School District of Baker County, Florida
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students***

We have examined management's assertion, included in its representation letters dated March 25, 2002, and February 14, 2003, that the School District of Baker County, Florida, complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2002. These requirements are found primarily in Chapter 236, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 228 through 234, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letters, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

Our examination procedures disclosed the following instances of material noncompliance involving the reporting of Exceptional students: 5 of the 14 students in our Exceptional student sample for Support Levels 4 and 5 were reported for more instructional time in the Hospital and Homebound program than they were provided. (See SCHEDULE D.)

Independent Auditor's Report
School District of Baker County, Florida
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In our opinion, except for instances of material noncompliance mentioned above involving the reporting of Exceptional students in the Hospital and Homebound program, the School District of Baker County, Florida, complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2002.

The results of our examination disclosed one other instance of noncompliance with the aforementioned FEFP requirements, in addition to those of a material nature mentioned above. We considered this other instance of noncompliance in forming our opinion regarding management's assertion and this item did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the School District of Baker County, Florida. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA

Examination completed on:
February 14, 2003

SCHEDULE A

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2002

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
1. <u>Basic</u>					
Population ³	6	100.00%	3,915	100.00%	3,524.4000
Sample Size ⁴	5	83.33%	241	6.16%	217.1850
Students w/Exceptions	-	-	0	(0.00%)	-
Net Audit Adjustments ⁵	-	-	-	-	0.0200
2. <u>English for Speakers of Other Languages (ESOL)</u>					
Population ³	1	100.00%	1	100.00%	0.5000
Sample Size ⁴	1	100.00%	1	100.00%	0.5000
Students w/Exceptions	-	-	0	(0.00%)	-
Net Audit Adjustments ⁵	-	-	-	-	0.0000
3. <u>Exceptional</u>					
<u>Basic with ESE Services</u>					
Population ³	7	100.00%	653	100.00%	574.7100
Sample Size ⁴	5	71.43%	154	23.58%	135.7561
Students w/Exceptions	-	-	0	(0.00%)	-
Net Audit Adjustments ⁵	-	-	-	-	(0.0200)
<u>ESE Support Levels 4 and 5</u>					
Population ³	4	100.00%	22	100.00%	13.5200
Sample Size ⁴	4	100.00%	14	63.64%	7.9700
Students w/Exceptions	-	-	5	(35.71%)	-
Net Audit Adjustments ⁵	-	-	-	-	(3.6200)
4. <u>Vocational 6-12</u>					
Population ³	3	100.00%	1,458	100.00%	280.7800
Sample Size ⁴	2	66.67%	47	3.22%	8.1957
Students w/Exceptions	-	-	0	(0.00%)	-
Net Audit Adjustments ⁵	-	-	-	-	0.0000

<u>All Programs</u>					
Population	7	100.00%	6,049	100.00%	4,393.9100
Sample Size	5	71.43%	457	7.55%	369.6068
Students w/Exceptions	-	-	5	(1.09%)	-
Net Audit Adjustments ⁵	-	-	-	-	(3.6200)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Cont.)

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2002

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers</u>	<u>% of Pop. (Sample)</u>
<u>Teacher Certification</u> ⁶				
Population	7	100.00%	69	100.00%
Sample Size ⁴	5	71.43%	29	42.03%
Exceptions ⁶	-	-	1	(3.45%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, etc.). The population shown for the number of students is the total number of students in the program indicated for the schools in our sample. The population shown for full-time equivalent (FTE) students is the total of the figures for each school in the District (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2002. (See NOTE A5.)

⁴ See NOTE B.

⁵ These audit adjustments present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification (see footnote 6 and SCHEDULE D).

⁶ Our examination procedures, which tested teacher certification for English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, disclosed one instance of noncompliance. (See SCHEDULE D, finding no. 2.)

The accompanying notes are an integral part of this schedule.

SCHEDULE B

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2002

<u>No.</u>	<u>Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
102	Basic 4-8	.0200	1.000	.0200
112	Grades 4-8 with ESE Services	(.0200)	1.000	(.0200)
255	ESE Support Level 5	<u>(3.6200)</u>	5.591	<u>(20.2394)</u>
Total		<u>(3.6200)</u>		<u>(20.2394)</u>

¹ See NOTE A6.

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

³ Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2002

<u>No.</u>	<u>Program</u>	<u>Audit Adjustments</u> ¹		<u>Balance Forward</u>
		<u>#0013</u>	<u>#0031</u>	
102	Basic 4-8	.....	.0200	.0200
112	Grades 4-8 with ESE Services	.....	(.0200)	(.0200)
255	ESE Support Level 5	<u>(.9900)</u>	<u>.....</u>	<u>(.9900)</u>
Total		<u>(.9900)</u>	<u>.0000</u>	<u>(.9900)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Cont.)

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2002

<u>Program</u> <u>No.</u>	<u>Brought</u> <u>Forward</u>	<u>Audit Adjustments</u> ¹		<u>Total</u>
		<u>#0032</u>	<u>#0091</u>	
102 Basic 4-8	.0200	.....	.....	.0200
112 Grades 4-8 with ESE Services	(.0200)	.....	.....	(.0200)
255 ESE Support Level 5)	(.9900)	(2.1900)	(.4400)	(3.6200)
Total	(.9900)	(2.1900)	(.4400)	(3.6200)

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

The accompanying notes are an integral part of this schedule.

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2002

Overview

The management of the School District of Baker County is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 236, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 228 through 234, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving the reporting of Exceptional students in the Hospital and Homebound program, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2002. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on [page 10](#).

**Net Audit
Adjustment
(Unweighted FTE)**

Findings

Macclenny Elementary School (#0013)

1. [Ref. 1301] The number of Class Minutes, Weekly (CMW) for one Exceptional student in the Hospital and Homebound program in the October and February surveys was incorrectly reported. The student was reported as full-time in program no. 255 (ESE Support Level 5); however, the student was actually a part-time student and received only 15 minutes of actual instructional contact with the homebound instructor during survey week. We made the following audit adjustment to reduce the student's FTE based on the student's actual CMW:

255	ESE Support Level 5	(.9900)	(.9900)
-----	---------------------	---------	---------

J. Franklyn Keller Intermediate School (#0031)

2. [Ref. 3171] One teacher taught course no. 7763080 (Unique Skills Vision) to a Visually Impaired student during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach Visually Impaired students and was not approved by the School Board to teach out-of-field. Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

School District of Baker County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
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J. Franklyn Keller Intermediate School (#0031) (Continued)

102	Basic 4-8	.0200	
112	Grades 4-8 with ESE Services	(.0200)	.0000

Baker County Middle School (#0032)

3. [Ref. 3201] The number of Class Minutes, Weekly (CMW) for three Exceptional students in the Hospital and Homebound program in the October and February surveys was incorrectly reported. The students were reported as full-time in program no. 255 (ESE Support Level 5); however, the students were actually only part-time students and received fewer minutes of actual instructional contact with the homebound instructor during survey week than was reported. One student received 120 minutes in each survey; one received 240 minutes in the October survey, and the remaining student received 240 minutes in the October survey and 210 minutes in the February survey. We made the following audit adjustment to reduce the students' FTE based on the students' actual contact time:

255	ESE Support Level 5	(2.1900)	(2.1900)
-----	---------------------	----------	----------

Westside Elementary School (#0091)

4. [Ref. 9101] The number of Class Minutes, Weekly (CMW) for one Exceptional student in the Hospital and Homebound program in the October and February surveys was incorrectly reported. The student was reported as full-time in program no. 255 (ESE Support Level 5); however, the student was actually a part-time student and received only 180 minutes of actual instructional contact with the homebound instructor during survey week. We made the following audit adjustment to reduce the student's FTE based on the student's actual CMW:

255	ESE Support Level 5	(.4400)	(.4400)
			(3.6200)

The accompanying notes are an integral part of this schedule.

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2002

Recommendations

We recommend that management exercise more care to ensure that: (1) students assigned to the Hospital and Homebound program are reported for only the amount of instruction that has occurred during the survey week concerned and (2) teachers are properly certified or, if out-of-field, are approved by the School Board to teach 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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

Section 236.02, F.S.Minimum Requirements of Florida
Education Finance Program (FEFP)
Section 236.013, F.S.Definitions
Section 236.081, F.S.Funds for Operation of Schools
Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
FTE General Instructions 2001-2002

Attendance

Section 232.021, F.S.Attendance Records and Reports
Required
Section 232.022, F.S.Attendance Defined
Section 232.2462, F.S.Attendance Requirement for Receipt of
High School Credit; Definition of Credit
Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
Rule 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
FTE General Instructions 2001-2002
Comprehensive Management Information System: Automated Student Attendance
Recordkeeping System

Exceptional Education

Section 230.23(4)(m)5., F.S.Powers and Duties of School Board:
Exceptional Students
Section 236.025, F.S.Revised Funding Model for Exceptional
Student Education Programs
Section 236.081, F.S.Funds for Operation of Schools

The accompanying notes are an integral part of this schedule.

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2002

Regulatory Citations

Exceptional Education (Cont.)

- Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Exceptional Students
- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C.Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C.Identification and Assignment of Exceptional Students to Special Programs
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Special Programs and Procedures for Exceptional Students

Teacher Certification

- Section 231.095, F.S.Teachers Assigned Teaching Duties Outside Field in Which Certified
- Section 231.15, F.S.Positions for Which Certificates Required
- Section 233.058, F.S.English Language Instruction for Limited English Proficient Students
- Rule 6A-1.0502, F.A.C.Noncertificated Instructional Personnel
- Rule 6A-1.0503, F.A.C.Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C.Instructional Personnel Certification
- Rule 6A-6.0521, F.A.C.Definitions and Requirements Which Apply to All Dropout Prevention Programs

The accompanying notes are an integral part of this schedule.

SCHEDULE F

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2002

Management agreed with our findings and recommendations. A copy of management's response may be found on [page 26](#).

The accompanying notes are an integral part of this schedule.

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2002

NOTE A - SUMMARY

A summary discussion of the essential features of the School District of Baker County, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. School District of Baker County

The School District of Baker County was established pursuant to Section 230.01, Florida Statutes, to provide public educational services for the residents of Baker County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-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, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Jeanine L. Harvey, Vice-Chairperson to 11-19-01, Chairperson from 11-20-01; James Paul Raulerson, Vice Chairperson from 11-20-01; Earl Dwight Crews; Alan "Pete" Harvey, Chairperson to 11-19-01; Patricia C. Weeks; and Paula T. Barton, Superintendent.

For the fiscal year ended June 30, 2002, the District operated 6 schools, reported 4,393.91 full-time equivalent (FTE) students, and received approximately \$15.7 million in FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2002

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted, full-time equivalent (FTE) students in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2001-2002 school year were conducted during and for the following weeks: survey one was performed for July 16-20, 2001; survey two was performed for October 8-12, 2001; survey three was performed for February 4-8, 2002; and survey four was performed for June 17-21, 2002.

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (6-12).

School District of Baker County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2002

NOTE A - SUMMARY (Continued)

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 228, F.S.Public Education: General Provisions
- Chapter 229, F.S.Functions of State Educational Agencies
- Chapter 230, F.S.District School System
- Chapter 231, F.S.Personnel of School System
- Chapter 232, F.S.Compulsory School Attendance; Child Welfare
- Chapter 233, F.S.Courses of Study and Instructional Aids
- Chapter 234, F.S.Transportation of School Children
- Chapter 236, F.S.Finance and Taxation; Schools
- Chapter 6A-1, F.A.C. ...Finance and Administration
- Chapter 6A-3, F.A.C. ...Transportation
- Chapter 6A-4, F.A.C. ...Certification
- Chapter 6A-6, F.A.C. ...Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2002. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules. The following schools were in our sample:

<u>School Name</u>	<u>Finding Number(s)</u>
1. Baker County Senior High School	NA
2. Macclenny Elementary School	1
3. J. Franklyn Keller Intermediate School	2
4. Baker County Middle School	3
5. Westside Elementary School	4



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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
School District of Baker County, Florida
Florida Education Finance Program (FEFP)
Student Transportation*

We have examined management's assertion, included in its representation letters dated March 25, 2002, and February 14, 2003, that the School District of Baker County, Florida, complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2002. These requirements are found in Chapter 234, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letters, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

In our opinion, the School District of Baker County, Florida, complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2002.

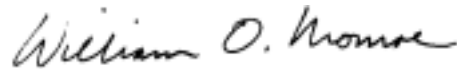
The results of our examination disclosed instances of noncompliance with the FEFP requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of

Independent Auditor General's Report
School District of Baker County, Florida
Florida Education Finance Program (FEFP)
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Page 2

noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the School District of Baker County, Florida. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in cursive script that reads "William O. Monroe".

William O. Monroe, CPA

Examination completed on:
February 14, 2003

SCHEDULE A

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2002

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	92	100.00%	5,068	100.00%
Sample ²	29	31.52%	142	2.80%
General Tests				
Students w/Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	6	NA
Detailed Tests				
Students w/Exceptions	-	-	4	(2.82%)
Net Audit Adjustments	-	-	(1)	NA

NA - Not Applicable

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2002. The District reported 5,068 students in the following ridership categories: 94 in IDEA (K-12), Weighted; 102 in PK Other; 13 in Teenage Parents and Infants; and 4,859 in Two Miles or More. The District also reported operating a total of 92 vehicles (85 buses and 7 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.

The accompanying notes are an integral part of this schedule.

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2002

Overview

The management of the School District of Baker County is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapter 234, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2002. The instances of noncompliance disclosed by our examination procedures, while not of material impact on the District's compliance, are nevertheless worthy of management's attention and action, as recommended on [page 22](#).

**Students
Transported
Net Audit
Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2002, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding nos. 1 through 3. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding nos. 4 and 5.

General Tests

1. [Ref. 51] Our tests of the February survey disclosed that seven students in the Teenage Parents and Infants ridership category were also reported as students in the Two Miles or More riderhsip category. We made the following audit adjustments to remove the duplication in the Two Miles or More ridership category:

February 2002 Survey

<u>90 Days-in-Term</u>		
Two Miles or More	(7)	(7)

The accompanying notes are an integral part of this schedule.

School District of Baker County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

2. [Ref. 52] The number of days-in-term was reported incorrectly for the two school sessions covered by the July survey. The sessions were reported as having 19 days-in-term and 20 days-in-term, respectively; however, according to the District's calendar, there were only 8 days-in-term for each session. We made the following audit adjustments:

July 2001 Survey

<u>8 Days-in-Term</u>			
IDEA (K-12), Weighted	16		
<u>19 Days-in-Term</u>			
IDEA (K-12), Weighted	(5)		
<u>20 Days-in-Term</u>			
IDEA (K-12), Weighted	<u>(11)</u>		0

3. [Ref. 53] Our reconciliation of the District's reported transportation data for the July, October, February, and June surveys to the supporting summaries and bus drivers' reports for 85 buses disclosed discrepancies involving 14 buses (7 buses in October and 7 buses in February). We made the following audit adjustments:

October 2001 Survey

<u>90 Days-in-Term</u>			
IDEA (K-12), Weighted	(2)		
IDEA (PK), Weighted	2		
Two Miles or More	7		

February 2002 Survey

<u>90 Days-in-Term</u>			
IDEA (K-12), Weighted	(2)		
IDEA (PK), Weighted	2		
Two Miles or More	<u>6</u>		<u>13</u>

Net Audit Adjustments from General Tests 6

The accompanying notes are an integral part of this schedule.

School District of Baker County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests

4. [Ref.54] Three Exceptional students were reported incorrectly in the IDEA (K-12), Weighted ridership category. The Individual Educational Plans (IEPs) for these students did not indicate that the students met one or more of the five criteria required for classification in a weighted ridership category, pursuant to the Student Transportation General Instructions. However, the students were properly classified as IDEA students and were eligible to be reported in the IDEA (K-12), Unweighted riderhsip category. We made the following audit adjustments:

July 2001 Survey

<u>8 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	2	

February 2002 Survey

<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	<u>1</u>	0

5. [Ref. 55] One student in the Two Miles or More ridership category in the February survey was not eligible to be reported in that category because the student lived less than two miles from school. We made the following audit adjustment:

February 2002 Survey

<u>90 Days-in-Term</u>		
Two Miles or More	<u>(1)</u>	<u>(1)</u>

Net Audit Adjustments from Detailed Tests (1)

The accompanying notes are an integral part of this schedule.

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2002

Recommendations

We recommend that management exercise more care to ensure that: (1) the number of students reported in each ridership category is properly documented and is in agreement with the District's supporting records and (2) Exceptional students are reported based on their documented eligibility for weighted or unweighted IDEA categories, pursuant to their *Individual Educational Plans* (IEPs).

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Section 234.01, F.S.Purpose; Transportation; When Provided
Section 234.021, F.S.Hazardous Walking Conditions
Section 236.083, F.S.Funds for Student Transportation
Rule 6A-3.001(3), F.A.C. ..Basic Principles for Transportation
Student Transportation General Instructions

SCHEDULE D

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2002

Management agreed with our findings and recommendations. A copy of management's response may be found on [page 26](#).

School District of Baker County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2002

NOTE A - SUMMARY

A summary of the significant features of student transportation under the Florida Education Finance Program (FEFP) and applicable statutes and rules 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 funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 234.021(3), Florida Statutes.

2. Transportation in School District of Baker County

For the fiscal year ended June 30, 2002, the District received approximately \$1.0 million in State FEFP transportation funding. The District's transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2001	4	16
October 2001	42	2,518
February 2002	41	2,513
June 2002	<u>5</u>	<u>21</u>
Total	<u>92</u>	<u>5,068</u>

3. Statutes and Rules

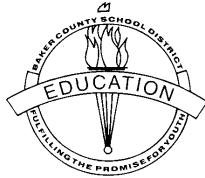
The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 228, F.S.Public Education: General Provisions
- Chapter 229, F.S.Functions of State Educational Agencies
- Chapter 230, F.S.District School System
- Chapter 234, F.S.Transportation of School Children
- Chapter 236, F.S.Finance and Taxation; Schools
- Chapter 6A-1, F.A.C. ...Finance and Administration
- Chapter 6A-3, F.A.C. ...Transportation

School District of Baker County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2002

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2002. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.



BAKER COUNTY PUBLIC SCHOOLS

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Macclenny, Florida 32063

PAULA T. BARTON, SUPERINTENDENT
"Where Children Are First!"

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April 7, 2003

Honorable William O. Monroe
Auditor General
Room 412, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450
Attn: Joe Williams, Section 321

Dear Mr. Monroe:

In response to the preliminary and tentative audit findings Report on Florida Education Finance Program Full-Time Equivalent Students and Student Transportation of the Baker County District School Board for the fiscal year ending June 30, 2002, we would like to make the following statements:

Full-Time Equivalent Students


The District has for the current year and will in the future review the instruction that has occurred during the survey week for all Hospital and Homebound program students. The School Board approves all out-of-field teachers hired by the District. We will review our contracts with other districts to make sure any teacher under those contracts who are out-of-field are board approved by the Baker County School Board.

Student Transportation

Management will exercise more care to ensure there are supporting records of transportation students and the number of students in each ridership category is properly documented. Individual Educational Plans (IEPs) will be reviewed to make sure exceptional students are reported in the appropriate weighted or unweighted IDEA categories.

As always, it is a pleasure to work with your staff. If you have any questions, please contact me.

Sincerely,


Paula T. Barton
Superintendent of Schools

"Preparing Individuals to be Lifelong Learners and Responsible Citizens of Good Character"
An Equal Access/Equal Opportunity Institution