



**AUDITOR GENERAL**  
WILLIAM O. MONROE, CPA



**WASHINGTON COUNTY SCHOOL PROGRAM (WCSP) AT  
ECKERD**

**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**

Full-Time Equivalent (FTE) Students

For the Fiscal Year Ended June 30, 2004

The governing body of the Washington County School Program (WCSP) at Eckerd is the Washington County 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: Philip Rountree, Chairman; Leonard Francis Hinson, Jr., Vice-Chairman; Gary F. Clark; Vann Brock; Angia Morris; and Jerry E. Tyre, Superintendent.

This examination was conducted by Cesar A. Mayorga and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Washington County School Program (WCSP) at Eckerd  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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For the Fiscal Year Ended June 30, 2004

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WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

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

## INDEPENDENT AUDITOR'S REPORT WASHINGTON COUNTY SCHOOL PROGRAM (WCSP) AT ECKERD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 11, 2004, that the Washington County School Program (WCSP) at Eckerd 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, 2004. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the WCSP at Eckerd's compliance with those statutes and rules. Our responsibility is to express an opinion on the WCSP at Eckerd'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 WCSP at Eckerd'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 WCSP at Eckerd's compliance with FEFP requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, the Washington County School Program (WCSP) at Eckerd 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, 2004.

The results of our examination disclosed one instance of noncompliance with the FEFP requirements mentioned above. We considered this 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 WCSP at Eckerd'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 Washington County District School Board. 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  
January 7, 2005

**SCHEDULE A**

Washington County School Program (WCSP) at Eckerd  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. <u>Basic</u></b>						
Population <sup>3</sup>	1	100.00%	81	100.00%	33.3427	100.00%
Sample Size <sup>4</sup>	1	100.00%	10	12.35%	4.2889	12.86%
Net Audit Adjustments	-	-	(0)	(0.00%)	.0000	(0.00%)
<b>2. <u>English for Speakers of Other Languages (ESOL)</u></b>						
Population <sup>3</sup>	-	-	-	-	-	-
Sample Size <sup>4</sup>	-	-	-	-	-	-
Net Audit Adjustments	-	-	-	-	-	-
<b>3. <u>Exceptional - Basic with ESE Services</u></b>						
Population <sup>3</sup>	1	100.00%	142	100.00%	115.5988	100.00%
Sample Size <sup>4</sup>	1	100.00%	15	10.56%	11.1151	9.62%
Net Audit Adjustments	-	-	(0)	(0.00%)	.0000	(0.00%)
<b>4. <u>Exceptional - ESE Support Levels 4 and 5</u></b>						
Population <sup>3</sup>	-	-	-	-	-	-
Sample Size <sup>4</sup>	-	-	-	-	-	-
Net Audit Adjustments	-	-	-	-	-	-
<b>5. <u>Vocational 9-12</u></b>						
Population <sup>3</sup>	1	100.00%	0	0.00%	35.0033	0.00%
Sample Size <sup>4</sup>	1	100.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments	-	-	(0)	(0.00%)	.0000	(0.00%)
<hr/>						
<b><u>All Programs</u></b>						
Population <sup>3</sup>	1	100.00%	223	100.00%	183.9448	100.00%
Sample Size <sup>4</sup>	1	100.00%	25	11.21%	15.4040	8.37%
Net Audit Adjustments	-	-	(0)	(0.00%)	.0000	(0.00%)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Washington County School Program (WCSP) at Eckerd  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

<b>Description<sup>1</sup></b>	<b>Number of Schools</b>	<b>% of Pop.</b>	<b>Number of Teachers</b>	<b>% of Pop. (Sample)</b>	<b>Number of Unweighted FTE<sup>2</sup></b>
<b>Teacher Certification</b>					
Population	1	100.00%	11	100.00%	-
Sample Size <sup>4</sup>	1	100.00%	5	45.45%	-
Audit Adjustments <sup>5</sup>	-	-	0	(0.00%)	-
Basic	-	-	-	-	.8585
Basic with ESE Services	-	-	-	-	(.8585)
					<u>.0000</u>
<b>Net Audit Adjustments</b>					<u>.0000</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

<sup>3</sup> The population shown for the number of students is the total number of students in the program indicated. Our Vocational sample was limited to only those students, if any, who had instruction in on-the-job-training (OJT) programs.) The population shown for full-time equivalent (FTE) students is the total of the figures reported for each survey conducted for the fiscal year ended June 30, 2004. (See NOTE A5.)

<sup>4</sup> See NOTE B.

<sup>5</sup> These audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving attendance and enrollment (the audit adjustments for which reported FTE is taken to zero).

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE B**

Washington County School Program (WCSP) at Eckerd  
 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, 2004

<u>No. Program</u> <sup>1</sup>	<u>Net Audit Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
103 Basic 9-12	.8585	1.140	.9787
113 Grades 9-12 with ESE Services	(.8585)	1.140	(.9787)
Total	<u>.0000</u>		<u>.0000</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> These adjustments are for unweighted FTE. (See SCHEDULE C.)

<sup>3</sup> 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

Washington County School Program (WCSP) at Eckerd  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS TO UNWEIGHTED FTE**  
 For the Fiscal Year Ended June 30, 2004

<u>No. Program</u>	<u>Audit Adjustments<sup>1</sup></u>	
	<u>#0011</u>	<u>Total</u>
103 Basic 9-12	.8585	.8585
113 Grades 9-12 with ESE Services	<u>(.8585)</u>	<u>(.8585)</u>
Total	<u>.0000</u>	<u>.0000</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Washington County School Program (WCSP) at Eckerd  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Overview**

The management of the Washington County School Program (WCSP) at Eckerd 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 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, the Washington County School Program (WCSP) at Eckerd complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. However, our examination procedures did disclose an instance of noncompliance which, while not of material impact on the WCSP at Eckerd's compliance, is nevertheless worthy of management's attention and action, as recommended on page 8.

**Findings**

**Net Audit  
 Adjustment  
(Unweighted FTE)**

1. [Ref. 1170] One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach during the school terms covered by the July and October surveys. We made the following audit adjustments:

103 Basic 9-12	.8585	
113 Grades 9-12 with ESE Services	(.8585)	<u>.0000</u>
		<u>.0000</u>
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

SCHEDULE E

Washington County School Program (WCSP) at Eckerd  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2004

Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that all teachers hold Florida teaching certificates or are otherwise properly qualified to teach their assigned courses.

The absence of statements in this report regarding practices and procedures followed by the Washington County School Program (WCSP) at Eckerd 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 WCSP at Eckerd's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Teacher Certification

- Section 1003.56, F.S. .... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. .... Education For Speakers of Other Languages
- Section 1012.42(2), F.S. .... Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. .... Positions for Which Certificates Required
- 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.*

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**SCHEDULE F**

Washington County School Program (WCSP) at Eckerd  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2004

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found on page 13 of this report.*

*The accompanying notes are an integral part of this schedule.*

Washington County School Program (WCSP) at Eckerd  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2004

**NOTE A - SUMMARY**

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

**1. Washington County School Program (WCSP) at Eckerd**

The Washington County School Program (WCSP) at Eckerd operates an alternative educational facility for youthful offenders under a grant agreement between the Washington County School Board and the Florida Department of Education. This facility, the Eckerd Youth Development Center in Okeechobee, Florida, is part of the State system of public education under the general direction and control of the State Board of Education. The Center was formerly known as the Okeechobee School for Boys. For the fiscal year ended June 30, 2004, the WCSP at Eckerd reported 183.9448 unweighted full-time equivalent (FTE) students, and received approximately \$3.9 million in State FEFP funding for those FTE. The primary sources of funding for the WCSP at Eckerd are funds from the Florida Education Finance Program and Federal grants and donations.

**2. Florida Education Finance Program (FEFP)**

Florida school districts and certain other educational entities 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.

**3. Full-Time Equivalent (FTE) Students**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (full-time equivalent) student.

Washington County School Program (WCSP) at Eckerd  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2004

**NOTE A - SUMMARY** (Continued)

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 2003-2004 school year were conducted during and for the following weeks: survey one was performed for July 14-18, 2003; survey two was performed for October 13-17, 2003; survey three was performed for February 2-6, 2004; and survey four was performed for June 14-18, 2004.

**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 (9-12).

**7. Statutes and Rules**

Washington County School Program (WCSP) at Eckerd  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2004

**NOTE A - SUMMARY** (Continued)

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

- Chapter 1000, F.S. .... K-20 General Provisions
- Chapter 1001, F.S. .... K-20 Governance
- Chapter 1002, F.S. .... Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. .... Public K-12 Education
- Chapter 1006, F.S. .... Support for Learning
- Chapter 1007, F.S. .... Articulation and Access
- Chapter 1010, F.S. .... Financial Matters
- Chapter 1011, F.S. .... Planning and Budgeting
- Chapter 1012, F.S. .... Personnel
- 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 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, 2004. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the WCSP at Eckerd's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.



**MANAGEMENT'S RESPONSE**



Calvin Stevenson  
Superintendent of Schools  
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**Washington County  
District School Board**  
"An Equal Opportunity Agency"  
652 Third Street  
Chipley, Florida 32428

February 1, 2005

District 1  
Vann Brock  
1160 Whittington Road, Chipley  
District 2  
Wayne C. Saunders  
847 Candy Lane, Chipley  
District 3  
John W. Hawkins  
3429 Spoolmill Road, Vernon  
District 4  
Francis Hinson  
884 Clayton Road, Chipley  
District 5  
Gary F. Clark  
1670 Peel Road, Chipley

Mr. William O. Monroe, CPA  
Auditor General - State of Florida  
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111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Mr. Monroe:

This is in response to your letter dated January 7, 2005 requesting a written response to the adverse findings and proposed corrective actions cited in your Report No. 2005-XXX for the Washington County School Program at Eckerd for the Fiscal year ending June 30, 2004.

In regards to Reference 1170, we concur with the auditor's finding. To correct this, we have implemented a system in which the Data Entry and the Administrative Secretary will check teacher certifications with courses taught as they enter data. The Program Specialist and the Principal will verify that the correct teacher certification has been entered into the database.

Thank you for the technical assistance your auditor provided our staff.

Sincerely,

Calvin Stevenson, Superintendent  
Washington County School District

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**"Quality Education Today For A Better Tomorrow"**