



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



**GILCHRIST COUNTY DISTRICT SCHOOL BOARD**  
**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**  
Full-Time Equivalent (FTE) Students and Student Transportation

For the Fiscal Year Ended June 30, 2004

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: James E. Vickers, Chairman; Ronald D. Smith; Gary E. Rexroat, Vice-Chairman; J. M. Everett; Lois A. Fletcher; and Donald A. Thomas, Superintendent.

This examination was conducted by Jennifer Taylor, CPA, 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.

Gilchrist County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION**  
**TABLE OF CONTENTS**  
 For the Fiscal Year Ended June 30, 2004

	<b>PAGE NO.</b>
<b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b>	
Independent Auditor's Report.....	1
Schedule A - Populations, Samples, and Audit Adjustments .....	3
Schedule B - Effect of Audit Adjustments on Weighted FTE .....	5
Schedule C - Audit Adjustments by School .....	6
Schedule D - Findings and Audit Adjustments .....	7
Schedule E – Recommendations and Regulatory Citations.....	10
Schedule F – Summary of Management’s Response .....	13
Notes to Schedules.....	14
<b>STUDENT TRANSPORTATION</b>	
Independent Auditor's Report.....	18
Schedule A - Populations, Samples, and Audit Adjustments .....	20
Schedule B - Findings and Audit Adjustments.....	21
Schedule C – Recommendations and Regulatory Citations.....	25
Schedule D – Summary of Management’s Response .....	26
Notes to Schedules.....	27
<b>MANAGEMENT'S RESPONSE.....</b>	<b>29</b>



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 GILCHRIST COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 1, 2004, that the Gilchrist County District School Board 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 District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

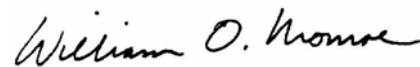
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned 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.

In our opinion, the Gilchrist County District School Board 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 other instances of noncompliance with the FEFP requirements mentioned above. We considered these other 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 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 Gilchrist 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  
May 13, 2005

**SCHEDULE A**

Gilchrist County District School Board  
 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</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>111 Basic</b>						
Population <sup>3</sup>	4	100.00%	1,519	100.00%	1,743.4600	100.00%
Sample Size <sup>4</sup>	3	75.00%	71	4.67%	58.5935	3.36%
Net Audit Adjustments <sup>5</sup>	-	-	(1)	(1.41%)	(.2801)	-
<b>2. <u>English for Speakers of Other Languages (ESOL)</u></b>						
Population <sup>3</sup>	4	100.00%	7	100.00%	6.6200	100.00%
Sample Size <sup>4</sup>	3	75.00%	5	71.43%	3.6154	54.61%
Net Audit Adjustments <sup>5</sup>	-	-	(0)	(0.00%)	.0000	-
<b>3. <u>Exceptional – Basic with ESE Services</u></b>						
Population <sup>3</sup>	5	100.00%	613	100.00%	778.9000	100.00%
Sample Size <sup>4</sup>	3	60.00%	62	10.11%	53.9201	6.92%
Net Audit Adjustments <sup>5</sup>	-	-	(2)	(3.23%)	.1800	-
<b>4. <u>Exceptional – ESE Support Levels 4 and 5</u></b>						
Population <sup>3</sup>	4	100.00%	43	100.00%	50.6100	100.00%
Sample Size <sup>4</sup>	3	75.00%	41	95.35%	28.9900	57.28%
Net Audit Adjustments <sup>5</sup>	-	-	(4)	(9.76%)	(.1800)	-
<b>5. <u>Vocational 9-12</u></b>						
Population <sup>3</sup>	2	100.00%	45	100.00%	117.2000	100.00%
Sample Size <sup>4</sup>	2	100.00%	22	48.89%	6.8286	5.83%
Net Audit Adjustments <sup>5</sup>	-	-	(2)	(9.09%)	(.4648)	-
-----						
<b><u>All Programs</u></b>						
Population <sup>3</sup>	5	100.00%	2,227	100.00%	2,696.7900	100.00%
Sample Size <sup>4</sup>	3	60.00%	201	9.03%	151.9476	5.63%
Net Audit Adjustments <sup>5</sup>	-	-	(9)	(4.48%)	(.7449)	-

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

**SCHEDULE A (Continued)**

Gilchrist County District School Board  
 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	5	100.00%	51	100.00%	-
Sample Size <sup>4</sup>	3	60.00%	25	49.02%	-
Net Audit Adjustments <sup>5</sup>	-	-	1	(4.00%)	-
Basic	-	-	-	-	.5000
ESOL	-	-	-	-	(.5000)
					<u>.0000</u>
<b>Net Audit Adjustments</b>					<u>(.7449)</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 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, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample was limited to only those students who participated in on-the-job-training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2004. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to Limited English Proficient (LEP) students. (See NOTE A5.)

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

<sup>5</sup> Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

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

**SCHEDULE B**

Gilchrist County District School Board  
 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>
101 Basic K-3	.5000	1.002	.5010
103 Basic 9-12	(.2801)	1.140	(.3193)
111 Grades K-3 with ESE Services	.5000	1.002	.5010
112 Grades 4-8 with ESE Services	(.3200)	1.000	(.3200)
130 ESOL	(.5000)	1.298	(.6490)
254 ESE Support Level 4	(1.1200)	3.948	(4.4218)
255 ESE Support Level 5	.9400	5.591	5.2555
300 Vocational 9-12	(.4648)	1.190	(.5531)
Total	(.7449)		(.0057)

<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

Gilchrist County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2004

<u>No. Program</u>	<u>Audit Adjustments<sup>1</sup></u>			<u>Total</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0032</u>	
101 Basic K-3	.....	.....	.5000	.5000
103 Basic 9-12	.....	(.2801)	.....	(.2801)
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
112 Grades 4-8 with ESE Services	(.5000)	.1800	.....	(.3200)
130 ESOL	.....	.....	(.5000)	(.5000)
254 ESE Support Level 4	(.1200)	.....	(1.0000)	(1.1200)
255 ESE Support Level 5	.1200	(.1800)	1.0000	.9400
300 Vocational 9-12	.....	(.4648)	.....	(.4648)
Total	<u>(.5000)</u>	<u>(.7442)</u>	<u>.5000</u>	<u>(.7442)</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**

Gilchrist County District School Board  
 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 Gilchrist County District School Board 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 District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. However, our examination procedures did disclose instances of noncompliance which, while not of material impact on the District’s compliance, are nevertheless worthy of management’s attention and action, as recommended on page 10.

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Trenton High School (#0021)**

1. [Ref. 2101] One Exceptional student in the February survey was not enrolled in school during survey week and, thus, should not have been reported. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.5000)	(.5000)
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2. [Ref. 2102] One Exceptional student in the Hospital and Homebound program in the February survey was not reported in accordance with the student’s Matrix of Services form. Although the Matrix form was correctly added to a score of 22 points, which equates to program no. 255 (ESE Support Level 5), the form was incorrectly marked to indicate that the student was eligible for program no. 254 (ESE Support Level 4). We made the following audit adjustments:

254 ESE Support Level 4	(.1200)	
255 ESE Support Level 5	.1200	.0000
		(.5000)

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

**SCHEDULE D (Continued)**

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

<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>
<b><u>Bell High School (#0031)</u></b>	
3. [Ref. 3101] <u>One Basic student in the February survey was absent from school during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustments:</u>	
103 Basic 9-12	(.2801)
300 Vocational 9-12	(.2199)
	(.5000)
4. [Ref. 3102] <u>One Exceptional student was reported incorrectly for both on-campus Exceptional education instruction and Hospital and Homebound instruction in the October survey. The homebound instructor's contact log documented that there was no instructional time served in the Hospital and Homebound program during the survey week. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	.1800
255 ESE Support Level 5	(.1800)
	.0000
5. [Ref. 3103] <u>Two Vocational students in on-the-job training (OJT) in the February survey were reported for more work time than was supported by their timecards. One of the students was reported for 25 hours or .5000 FTE; however, the student's timecard only supported 23 hours or .4600 FTE. The other student was reported for 10.245 hours or .2049 FTE, but was not employed during the survey week and we could not determine if the student was engaged in any job search activities. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.2449)
	(.2449)
	(.7449)

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

**SCHEDULE D (Continued)**

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

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Bell Elementary School (#0032)**

6. [Ref. 3201] Due to an isolated data processing error, the course schedule for one Exceptional student was not reported for FTE funding in the October survey. The student was enrolled and in attendance during that survey period and should have been counted with the survey's results. We made the following audit adjustment:

111 Grades K-3 with ESE Services	<u>.5000</u>	.5000
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7. [Ref. 3202] Two Exceptional students in the October survey were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

8. [Ref. 3270] One teacher taught Language Arts to a class which included a Limited English Proficient (LEP) student during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.5000</u>
		<u>(.7449)</u>

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

SCHEDULE E

Gilchrist County District School Board  
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: (1) only eligible students who are in membership and attendance during a survey period are reported for FTE funding; (2) students are reported in the proper funding categories and have appropriate documentation to support that reporting; (3) Exceptional students are reported in accordance with their *Matrix of Services* forms; (4) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (5) the parents of students taught by out-of-field teachers are timely and properly notified of that fact prior to the teachers' courses being reported for FEFP 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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S. .... Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.61, F.S. .... Definitions
- Section 1011.62, 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 2003-2004

Attendance

- Section 1003.23, F.S. .... Attendance Records and Reports
- Rules 6A-1.044(3)&(6)©, F.A.C. .. Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records
- FTE General Instructions 2003-2004
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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

**SCHEDULE E (Continued)**

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

**Regulatory Citations** (Continued)

English for Speakers of Other Languages (ESOL)

- 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
- Rule 6A-6.0901, F.A.C. ....Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C. ....Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C. ....Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

- Rule 6A-1.044(6)©, F.A.C. ....Pupil Attendance Records

Exceptional Education

- Section 1003.57(5), F.S. ....Exceptional Students Instruction
- Section 1011.62, F.S. ....Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. ....Funding Model for Exceptional Student Education Programs
- 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

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. ....Definitions of Terms in Vocational Education Program
- FTE General Instructions 2003-2004

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

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

**SCHEDULE E**

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

**Regulatory Citations** (Continued)

Teacher Certification (Continued)

- 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**

Gilchrist County District School Board  
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 beginning on page 29 of this report.*

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



Gilchrist County District School Board  
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 Gilchrist County District School Board, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

**1. Gilchrist County District School Board**

The Gilchrist County District School Board was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gilchrist 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 Gilchrist County. For the fiscal year ended June 30, 2004, the District operated 5 schools, reported 2,696.79 unweighted full-time equivalent (FTE) students, and received approximately \$10.8 million in State 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.

Gilchrist County District School Board  
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)

**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 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.

Gilchrist County District School Board  
 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)

**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**

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 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, 2004. 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.

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

**NOTE B - SAMPLING** (Continued)

The following schools were in our sample:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Trenton High School	1 and 2
2. Bell High School	3 through 5
3. Bell Elementary School	6 through 8



WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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



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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 GILCHRIST COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2004, that the Gilchrist County District School Board 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, 2004. These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, 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 applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned 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.

Our detailed examination procedures disclosed instances of material noncompliance with the District's reported student ridership data. Twenty-six of the 129 students in our detailed student sample had exceptions involving their reported ridership category or eligibility for ridership. The net impact of these exceptions was a negative 23 students.

In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, Gilchrist County District School Board 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, 2004.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those 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 noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls over the classification and reporting of transported students. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the FEFP requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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 Gilchrist 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  
May 13, 2005

**SCHEDULE A**

Gilchrist County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population <sup>1</sup>	66	100.00%	3,190	100.00%
Sample <sup>2</sup>	26	39.39%	129	4.04%
General Tests				
Students w/ Exceptions <sup>3</sup>	-	-	-	-
Net Audit Adjustments	-	-	0	NA
Detailed Tests				
Students w/ Exceptions	-	-	26	(20.16%)
Net Audit Adjustments	-	-	(23)	NA

NA - *Not Applicable*

<sup>1</sup> *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2004. The District reported 3,190 students in the following ridership categories: 44 in IDEA (K-12), Weighted; 1 in IDEA (K-12), Unweighted; 3 in IDEA (PK), Weighted; 108 in PK Other; 3,029 in Two Miles or More; and 5 in Center to Center (Vocational). The District also reported operating a total of 66 vehicles (54 buses and 12 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)*

<sup>2</sup> *See NOTE B.*

<sup>3</sup> *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.***

**SCHEDULE B**

Gilchrist County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Overview**

The management of the Gilchrist County District School Board 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 Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving the classification and reporting of transported students the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 25.

**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, 2004, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding no. 1. 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. 2 through 7.*

**General Tests**

1. [Ref. 51] Our reconciliation of the District's reported ridership totals to the supporting bus drivers' reports for our sample of 54 buses disclosed differences involving the reported ridership for 4 of those buses in the February survey. The net effect of these individual differences resulted in no overstatement or understatement of the District's total student ridership. We made the following audit adjustments:

<u>February 2004 Survey (90 Days-in-Term)</u>		
Two Miles or More	2	
Two Miles or More	<u>(2)</u>	<u>0</u>
<b>Net Audit Adjustments from General Tests</b>		<u>0</u>

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



**SCHEDULE B (Continued)**

Gilchrist County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**Detailed Tests**

2. [Ref. 52] Nineteen pre-kindergarten students (nine in the October survey and ten in the February survey) were not eligible for FEFP transportation funding. One student was reported in Two Miles or More, but lived less than two miles from school and was enrolled in a Head Start program that was not eligible for FEFP funding. The other 18 students were reported in PK Other, but were enrolled in School Readiness programs that were not eligible for FEFP funding. We made the following audit adjustments:

<u>October 2003 Survey (90 Days-in-Term)</u>		
PK Other	(8)	
Two Miles or More	(1)	
 <u>February 2004 Survey (90 Days-in-Term)</u>		
PK Other	(10)	(19)

3. [Ref. 53] One Exceptional student in the October survey was reported incorrectly in IDEA (K-12), Unweighted. The student lived less than two miles from school and the student's *Specialized Transportation Services* form (a part of the student's *Individual Educational Plan (IEP)*) was not dated and did not document the student's need for transportation services. We made the following audit adjustment:

<u>October 2003 Survey(90 Days-in-Term)</u>		
IDEA (K-12), Unweighted	(1)	(1)

4. [Ref. 54] Two students in the October survey were reported incorrectly in Two Miles or More. The students lived less than two miles from school and, thus, were not eligible to be reported for FEFP transportation funding. We made the following audit adjustments:

<u>October 2003 Survey (90 Days-in-Term)</u>		
Two Miles or More	(2)	(2)

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

**SCHEDULE B (Continued)**

Gilchrist County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

**Detailed Tests** (Continued)

5. [Ref. 55] Two students (one in the October survey and one in the February survey) were reported incorrectly in Center to Center, Vocational. The students were transported to their assigned school by use of a car and a bus and were not transported from one school center to another. However, since the students lived more than two miles from their assigned schools, they were eligible to be reported in Two Miles or More. We made the following audit adjustments:

October 2003 Survey (90 Days-in-Term)

Two Miles or More	1	
Center to Center (Vocational)	(1)	

February 2004 Survey (90 Days-in-Term)

Two Miles or More	1	
Center to Center (Vocational)	(1)	0

6. [Ref. 56] One Exceptional student in the February survey was reported incorrectly in IDEA (K-12), Weighted. The student's file did not contain a valid Individual Educational Plan (IEP) indicating that the student met one or more of the five criteria required for classification in a IDEA weighted ridership category. However, since the student lived more than two miles from his assigned school, he was eligible to be reported in Two Miles or More. We made the following audit adjustments:

February 2004 Survey (90 Days-in-Term)

IDEA (K-12), Weighted	(1)	
Two Miles or More	1	0

7. [Ref. 57] One student in Two Miles or More in the February survey was not listed on the District's student database and we could not otherwise identify the student as being eligible for transportation funding. We made the following audit adjustment:

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

**SCHEDULE B (Continued)**

Gilchrist County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>	<b>Students Transported Audit Adjustment</b>
<u>Detailed Tests</u> (Continued)	
<u>February 2004 Survey (90 Days-in-Term)</u>	
Two Miles or More	(1)
<b>Net Audit Adjustments from Detailed Tests</b>	<u>(23)</u>

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

SCHEDULE C

Gilchrist County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**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: (1) students who are enrolled in non-FEFP-eligible programs are not reported for transportation services; (2) students who are reported in the Two Miles or More ridership category live at least two miles from school; and (3) only students who have been transported from one school center to another are reported in a center to center ridership category.

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

**Regulatory Citations**

- Section 1006.21, F.S. ....Duties of District School Superintendent and District School Board regarding Transportation
- Section 1006.23, F.S. ....Hazardous Walking Conditions
- Section 1011.68, F.S. ....Funds for Student Transportation
- Rule 6A-3.001(3), F.A.C. ....Basic Principles for Transportation
- Student Transportation General Instructions

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

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**SCHEDULE D**

Gilchrist County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**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 beginning on page 29 of this report.*

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

Gilchrist County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2004

**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 1006.23(4), Florida Statutes.

**2. Transportation in Gilchrist County District School Board**

For the fiscal year ended June 30, 2004, the District received approximately \$672,000 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 2003	2	7
October 2003	32	1,610
February 2004	31	1,569
June 2004	1	4
Total	<u>66</u>	<u>3,190</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 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

Gilchrist County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2004

**NOTE A - SUMMARY** (Continued)

- Chapter 1010, F.S. .... Financial Matters
- Chapter 1011, F.S. .... Planning and Budgeting
- Chapter 6A-1, F.A.C. .... Finance and Administration
- Chapter 6A-3, F.A.C. .... Transportation

**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, 2004. 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.

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**MANAGEMENT'S RESPONSE**


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## GILCHRIST COUNTY SCHOOL BOARD

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*James E. "Buddy" Vickers, Superintendent*

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**School Board of  
 Gilchrist County, Florida**

*District 1  
 Gary Rexroat*

*District 2  
 Robert Clemons*

*District 3  
 Ronald Smith*

*District 4  
 Lois Fletcher*

*District 5  
 Carol Hyde*

*Board Attorney  
 Sheree Lancaster*

*A Fully Accredited  
 School System  
 Southern Association  
 of Colleges and Schools*

*An Equal Opportunity  
 Institution for Education  
 and Employment*

June 1, 2005

Mr. William O. Monroe  
 Auditor General  
 Room 412 C, Claude Pepper Building  
 111 West Madison Street  
 Tallahassee, FL 32399-1450

RE: Reply to Report on the examination of full-time (FTE) students and student Transportation, as reported by the Gilchrist County School Board, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2004

Dear Auditor General Monroe:

The Gilchrist County School Board recognizes that certain circumstances discovered in the audit for the fiscal year ended June 30, 2004, were areas in which our district was noncompliant with requirements of the Florida Education Finance Program (FEFP). We have reviewed the recommendations provided by the Auditor General and we are also making our own recommendations.

### **Full-Time Equivalent (FTE) Students**

**Finding 1: [Ref 2101] One Exceptional student in the February survey was not enrolled in school during survey week, and thus, should not have been reported.** Management will require each school to check all students who are not in the classroom during the 11 day window against the home school roster kept at the district office. This one step would have alleviated this finding.

**Finding 2: [Ref 2102] One Exceptional student in the Hospital and Homebound program in the February survey was not reported in accordance with the student's Matrix of Services form.** Management will request that each school review the matrix of all students who are to be reported for program 254 or 255 for mathematical accuracy and for reporting accuracy.

**Finding 3: [Ref 3101] One Basic student in February survey was absent from school during the entire survey period and should not have been reported with the survey's results.** Management will verify that the entire schedule is removed from reporting if student missed all 11 days of the reporting window. This review will include both the active and inactive schedule.



Auditor General

Page 2

**Finding 4: [Ref 3102] One Exceptional student was reported incorrectly for both on-campus Exceptional education instruction and Hospital and Homebound instruction in the October survey. The homebound contact log documented that there was no instructional time served in the Hospital and Homebound program during the survey week.**

Management will request the Exceptional Student Education Department to review the contact logs of all Hospital and Homebound students to ensure services were provided during the FTE week prior to reporting the student for funding. Management will also operate under the new policy discovered in this audit that the 11 day window does not apply to students who are Intermittent Hospital and Homebound.

**Finding 5: [Ref 3103] Two Vocational students in on-the-job training (OJT) in the February survey were reported for more time than was supported by their timecards.**

Management will request from all OJT teachers, verification that the students on OJT have a job and are working the required amount of time prior to submitting records to be used in the FEFP.

**Finding 6: [Ref 3201] Due to an isolated data processing error, the course schedule for one Exceptional student was not reported for FTE funding in the October survey.** Management will monitor the records as they are being edited in order to ensure that all students are reported accurately. In addition, management will continue to pull jobs available that will indicate students who have been sent but do not have FTE assigned.

**Finding 7: [Ref 3202] Two Exceptional students in October survey were not reported in accordance with their Matrix of Services forms.** See response to Finding #2.

**Finding 8: [Ref 3270] One teacher taught Language Arts to a class which included a Limited English Proficient (LEP) student during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field.** Management did not understand that in order for an ESOL instructor to be considered in-field, the teacher must have the credential added to certification and not just accumulation of hours. This knowledge will now be applied to all reporting.

### **Transportation**

**The automated data entry implemented in 2004-2005 funding should minimize errors and improve reporting accuracy.**

**Finding 1: [51] Differences in reporting ridership.** The transportation department will make sure all computations are accurate in ridership totals.

**Finding 2: [52] Students enrolled in School Readiness program not eligible in PK Other.** PK Student Eligibility rules were changed in the 2003-2004 General Instructions. The 2004-2005 General Instructions will be reviewed by the department with special emphasis on the changes in student eligibility requirements regarding special programs.

Auditor General  
Page 3

**Finding 3: [53] Exception student reported in IDEA (unweighted).** The transportation department and guidance personnel will work together to ensure Individual Education Plans (special transportation page) are complete and accurate.

**Finding 4: [54] Student reported incorrectly in >2 miles category.** Mileages for students in less than 2 miles category will be measured to ensure accuracy.

**Finding 5: [55] Student eligibility in vocational center to center.** The transportation department will review the General Instructions for 2004-2005 with special emphasis on special programs.

**Finding 6: [56] Exceptional student in IDEA (weighted).** Guidance and transportation will work together to ensure all Individual Education Plans (special transportation page) are complete and accurate.

**Finding 7: [57] Student in 2 miles or more.** The transportation department will work with all transportation personnel to ensure reports for entering data are precise and accurate.

Gilchrist County School District will strive to improve the data reporting process in an effort to alleviate the errors that were discovered as part of this audit. We take seriously the charge placed on us to be in compliance with all of the statutes and rules governing the Florida Education Finance Program (FEFP).

If you have any questions or concerns, please contact Ronda Parrish, MIS Director, at (352) 463-4411.

Sincerely,



James E. Vickers  
Superintendent

/taa