



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



**WAKULLA 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 5 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: Ray E. Gray, Chairman; Gregory M. Thomas, Vice-Chairman; Rebecca S. Cook; Michael A. Scott; Jerry S. Evans; and David Miller, Superintendent.

This examination was conducted by Douglas R. Sampson, 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.

Wakulla 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

# AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534/SC 278-5534  
Fax: 488-6975/SC 278-6975

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

## INDEPENDENT AUDITOR'S REPORT WAKULLA 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 February 14, 2005, that the Wakulla 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 Wakulla 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 Wakulla 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 12, 2005

**SCHEDULE A**

Wakulla 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 (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. Basic</b>						
Population <sup>3</sup>	9	100.00%	3,108	100.00%	3,352.1700	100.00%
Sample Size <sup>4</sup>	5	55.56%	120	3.86%	110.4830	3.30%
Net Audit Adjustments <sup>5</sup>	-	-	(0)	(0.00%)	.0834	-
<b>2. English for Speakers of Other Languages (ESOL)</b>						
Population <sup>3</sup>	3	100.00%	3	100.00%	4.0200	100.00%
Sample Size <sup>4</sup>	2	66.67%	3	100.00%	2.4182	60.15%
Net Audit Adjustments <sup>5</sup>	-	-	(1)	(33.33%)	(.0834)	-
<b>3. Exceptional - Basic with ESE Services</b>						
Population <sup>3</sup>	10	100.00%	929	100.00%	1,028.5400	100.00%
Sample Size <sup>4</sup>	6	60.00%	103	11.09%	94.7868	9.22%
Net Audit Adjustments <sup>5</sup>	-	-	(0)	(0.00%)	.0000	-
<b>4. Exceptional - ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	8	100.00%	45	100.00%	58.2400	100.00%
Sample Size <sup>4</sup>	6	75.00%	40	88.89%	34.2400	58.79%
Net Audit Adjustments <sup>5</sup>	-	-	(2)	(5.00%)	(1.5000)	-
<b>5. Vocational 9-12</b>						
Population <sup>3</sup>	2	100.00%	33	100.00%	167.5000	100.00%
Sample Size <sup>4</sup>	1	50.00%	12	36.36%	4.0910	2.44%
Net Audit Adjustments <sup>5</sup>	-	-	(1)	(8.33%)	(.2000)	-
-----						
<b><u>All Programs</u></b>						
Population <sup>3</sup>	10	100.00%	4,118	100.00%	4,610.4700	100.00%
Sample Size <sup>4</sup>	6	60.00%	278	6.75%	246.0190	5.34%
Net Audit Adjustments <sup>5</sup>	-	-	(4)	(1.44%)	(1.7000)	-

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

**SCHEDULE A (Continued)**

Wakulla 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</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> <sup>2</sup>
<u>Teacher Certification</u>					
Population	10	100.00%	100	100.00%	-
Sample Size <sup>4</sup>	6	60.00%	45	45.00%	-
Net Audit Adjustments <sup>5</sup>	-	-	(3)	(6.67%)	-
Basic	-	-	-	-	1.1420
Basic with ESE Services	-	-	-	-	(5.0820)
ESE Support Levels 4 and 5	-	-	-	-	(5.1616)
					<u>(9.1016)</u>
<b>Net Audit Adjustments</b>					<u>(10.8016)</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 the 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

Wakulla 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>
102 Basic 4-8	1.2254	1.000	1.2254
111 Grades K-3 with ESE Services	(3.9400)	1.002	(3.9479)
112 Grades 4-8 with ESE Services	(1.1420)	1.000	(1.1420)
130 ESOL	(.0834)	1.298	(.1083)
254 ESE Support Level 4	(5.0050)	3.948	(19.7597)
255 ESE Support Level 5	(1.6566)	5.591	(9.2621)
300 Vocational 9-12	<u>(.2000)</u>	1.190	<u>(.2380)</u>
Total	<u>(10.8016)</u>		<u>(33.2326)</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**

Wakulla 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

<b>No. Program</b>	<b><u>Audit Adjustments<sup>1</sup></u></b>			<b>Total</b>
	<b><u>#0071</u></b>	<b><u>#0072</u></b>	<b><u>#0081</u></b>	
102 Basic 4-8	.....	.....	1.2254	1.2254
111 Grades K-3 with ESE Services	.....	(3.9400)	.....	(3.9400)
112 Grades 4-8 with ESE Services	.....	.....	(1.1420)	(1.1420)
130 ESOL	.....	.....	(.0834)	(.0834)
254 ESE Support Level 4	.....	(5.0050)	.....	(5.0050)
255 ESE Support Level 5	.....	(1.6566)	.....	(1.6566)
300 Vocational 9-12	<u>(.2000)</u>	<u>.....</u>	<u>.....</u>	<u>(.2000)</u>
Total	<u>(.2000)</u>	<u>(10.6016)</u>	<u>.0000</u>	<u>(10.8016)</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**

Wakulla 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 Wakulla 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)**

**Wakulla High School (#0071)**

1. [Ref. 7102] The timecard for one Vocational student in on-the-job-training (OJT) in the October survey indicated that the student did not work during the survey period. We made the following audit adjustment:

300 Vocational 9-12	(.2000)	(.2000)
		(.2000)

**District Pre-K Programs (#0072)**

2. [Ref. 7201/02] The files for two Exceptional, prekindergarten students in the October and February surveys did not contain Family Support Plans (FSPs) which were valid for those surveys. We made the following audit adjustments:

<u>Ref. 7201</u> 255 ESE Support Level 5	(.5000)	(.5000)
<u>Ref. 7202</u> 254 ESE Support Level 4	(1.0000)	(1.0000)

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

**SCHEDULE D (Continued)**

Wakulla 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

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**District Pre-K Programs (#0072)** (Continued)

3. [Ref. 7270/71] Two teachers who taught Exceptional, prekindergarten students in course no. 7650030 (Prekindergarten Disabilities) during the school terms covered by the October and February surveys did not have Florida teaching certificates. The teachers each held a Child Development Associate (CDA) certificate issued by the Department of Children and Families in conjunction with the Tallahassee Community College asserting the completion of CDA content courses; however, the Course Code Directory indicates that course no. 7650030 (Prekindergarten Disabilities) requires certification in Exceptional education. We made the following audit adjustments:

<u>Ref. 7270</u>		
111 Grades K-3 with ESE Services	(2.4400)	
254 ESE Support Level 4	(1.3000)	
255 ESE Support Level 5	<u>(.7733)</u>	(4.5133)
<u>Ref. 7271</u>		
111 Grades K-3 with ESE Services	(1.5000)	
254 ESE Support Level 4	(2.7050)	
255 ESE Support Level 5	<u>(.3833)</u>	(4.5883)
		<u>(10.6016)</u>

**Wakulla Middle School (#0081)**

4. [Ref. 8101] One student in the October survey was reported incorrectly in program no. 130 (ESOL) for Basic course no. 1000020 (M/J Intensive Basic Skills). This course has not been designated as ESOL-eligible by the Department of Education. Section 233.058, Florida Statutes, permits ESOL-reporting for Basic courses only in the subject areas of Reading, Mathematics, Science, Social Studies, and Computer Literacy. We made the following audit adjustments:

102 Basic 4-8	.0834	
130 ESOL	<u>(.0834)</u>	.0000

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

**SCHEDULE D (Continued)**

Wakulla 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**

**Wakulla Middle School (#0081)** (Continued)

5. [Ref. 8170] One teacher was not properly certified and was not approved by the School Board to teach Science out-of-field during the school term covered by the February survey. The teacher held certification in History, Math, Social Science, and held a Middle Grades endorsement, but taught a course which required certification in Science or Middle Grades Intergraded Curriculum. We also noted that the parents of the children taught by this out-of-field teacher were not notified of the teacher’s out-of-field status. We made the following audit adjustments:

102 Basic 4-8	1.1420	
112 Grades 4-8 with ESE Services	<u>(1.1420)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>(10.8016)</u>

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

**SCHEDULE E**

Wakulla 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 ESOL-eligible courses are reported for funding in the English for Speakers of Other Languages (ESOL) program; (2) a student’s reported on-the-job-training (OJT) time is in agreement with the supporting timecard; (3) students are reported in the proper FEFP funding categories and have adequate documentation to support that reporting; (4) teachers are either properly certified or approved by the School Board to teach out-of-field; and (5) parents of students taught by out-of-field teachers are properly notified of that fact.

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)(c), 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

Wakulla 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

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 Attendance

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

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

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

SCHEDULE E

Wakulla 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

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.*

SCHEDULE F

Wakulla 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 pertaining to full-time equivalent (FTE) students, except for finding nos. 2 and 3 as discussed below. A copy of management's response may be found beginning on page 29 of this report.*

**Finding No. 2 (Ref. 7201/02)** - This finding cites the District regarding two Exceptional, prekindergarten students whose *Family Support Plans* (FSPs) were not valid for the October and February surveys.

**Management's Response** – Management indicates that the students' FSPs were not updated on a timely basis and offers the following explanations: (a) the parent of one of the students requested that the FSP meeting be postponed (*ref. 7201*) and (b) the District had to delay the other student's FSP meeting until two other entities, who were also serving the student, could meet with the student's family (*ref. 7202*). Management also indicates that both students were provided appropriate Exceptional services.

**Auditor's Resolution** – If a required participant in a scheduled FSP meeting cannot attend that meeting, State Board of Education Rule 6A-6.03029(6)(b), Florida Administrative Code, specifies that “arrangements must be made for the person's involvement through other means, including: 1. Participating in a telephone conference call; 2. Having a knowledgeable authorized representative attend the meeting; or 3. Making pertinent records available at the meeting.” Our finding stands as presented.

**Finding No. 3 (Ref. 7270/71)** - This finding cites the District regarding two teachers who taught Exceptional, prekindergarten students, but did not have Florida teaching certificates.

**Management's Response** – Management contends that the two cited teachers were reported incorrectly by the District as the students' primary teachers. Management indicates that the students' actual primary teachers were appropriately certified Exceptional teachers.

**Auditor's Resolution** – Our examination procedures disclosed that the two cited teachers were the students' primary teachers and the certified Exceptional teachers saw only those students who had specific needs, such as physical therapy. Our finding stands as presented.

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



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

**1. Wakulla County District School Board**

The Wakulla County District School Board was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Wakulla 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 Wakulla County. For the fiscal year ended June 30, 2004, the District operated 10 schools, reported 4,610.47 unweighted full-time equivalent (FTE) students, and received approximately \$17.4 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.

Wakulla 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.

Wakulla 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.

Wakulla 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. Riversprings Middle School	NA
2. Crawfordville Elementary School	NA
3. Wakulla High School	1
4. District Pre-K Programs	2 and 3
5. Wakulla Middle School	4 and 5
6. Shadeville Elementary School	NA



WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534/SC 278-5534  
Fax: 488-6975/SC 278-6975

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

## INDEPENDENT AUDITOR'S REPORT WAKULLA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 14, 2005, that the Wakulla 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.

In our opinion, the Wakulla 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 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 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 Wakulla 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 12, 2005

**SCHEDULE A**

Wakulla 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>	126	100.00%	8,932	100.00%
Sample <sup>2</sup>	40	31.75%	199	2.23%
General Tests				
Students w/ Exceptions <sup>3</sup>	-	-	-	-
Net Audit Adjustments	-	-	66	NA
Detailed Tests				
Students w/ Exceptions	-	-	11	(5.53%)
Net Audit Adjustments	-	-	(8)	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 8,932 students in the following ridership categories: 38 in IDEA (K-12), Weighted; 31 in IDEA (K-12), Unweighted; 4 in IDEA (PK), Weighted; 267 in PK Other; 8 in Teenage Parents and Infants; and 8,584 in Two Miles or More. The District also reported operating a total of 126 vehicles (122 buses and 4 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**

Wakulla 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 Wakulla 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, 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 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, 3, and 4.*

**General Tests**

1. [Ref. 51/52] Our reconciliation of the District's reported ridership totals for the October and February surveys to the supporting records disclosed various clerical-type errors that caused those totals to be understated by 66 students. We made the following audit adjustments:

**Ref. 51**

**October 2003 Survey (90 Days-in-Term)**

Two Miles or More (2)

**February 2004 Survey (90 Days-in-Term)**

Two Miles or More (1) (3)

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



**SCHEDULE B (Continued)**

Wakulla 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 Net Audit Adjustment</b>
<b><u>General Tests</u></b> (Continued)	
<i>Ref. 52</i>	
<b><u>October 2003 Survey</u></b> (90 Days-in-Term)	
IDEA (K-12), Unweighted	1
<b><u>February 2004 Survey</u></b> (90 Days-in-Term)	
IDEA (K-12), Unweighted	(4)
Two Miles or More	<u>72</u>
<b>Net Audit Adjustments from General Tests</b>	<b><u>66</u></b>

**Detailed Tests**

2. [Ref. 53] We noted the following exceptions involving seven students in the October and February surveys:

- a. Four students in Two Miles or More (two in the October survey and two in the February survey) lived less than two miles from school and, thus, were ineligible for FEFP transportation funding.
- b. Two Exceptional students were reported incorrectly in the IDEA (K-12), Unweighted ridership category (one in the October survey and one in the February survey). One of the students was enrolled in a Gifted program and lived less than two miles from; consequently, the student was ineligible for FEFP transportation funding. The other student lived more than two miles from school and should have been reported in Two Miles or More.
- c. One student was reported incorrectly in the IDEA (K-12), Weighted ridership category. According to the student's Individual Education Plan (IEP), the student did not meet one of the five criteria required for IDEA weighted classification. However, we noted that the student lived more than two miles from school and was eligible for the Two Miles or More ridership category.

We made the following audit adjustments:

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

**SCHEDULE B (Continued)**

Wakulla 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)

**October 2003 Survey (90 Days-in-Term)**

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

**February 2004 Survey (90 Days-in-Term)**

IDEA (K-12), Unweighted	(1)	
Two Miles or More	(1)	(5)

3. [Ref. 54] Three students were reported in the Two Miles or More ridership category (two in July and one in June); however, the students lived less than two miles from school and, thus, were ineligible for FEFP transportation funding. We made the following audit adjustments:

**July 2003 Survey (3 Days-in-Term)**

Two Miles or More	(2)	
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**June 2004 Survey (12 Days-in-Term)**

Two Miles or More	(1)	(3)
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4. [Ref. 55] One student was reported incorrectly in the IDEA (PK), Weighted ridership category in the October and February surveys. According to the student's Individual Education Plan (IEP), the student did not meet one of the five criteria for required for classification in a weighted category. However, we noted that the student was eligible to be reported in the PK Other ridership category. We made the following audit adjustments:

**October 2003 Survey (90 Days-in-Term)**

IDEA (PK), Weighted	(1)	
PK Other	1	

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

**SCHEDULE B (Continued)**

Wakulla 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 Net Audit Adjustment</b>
<u>Detailed Tests</u> (Continued)	
<u>February 2004 Survey (90 Days-in-Term)</u>	
IDEA (PK), Weighted	(1)
PK Other	<u>1</u> <u>0</u>
<b>Net Audit Adjustments from Detailed Tests</b>	<b><u>(8)</u></b>

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

SCHEDULE C

Wakulla 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) the number of students to be reported in each ridership category is in agreement with the supporting detailed records for that survey; (2) only Exceptional student who are properly classified and documented as disabled are reported in IDEA-related ridership categories; and (3) the distance from home to school, for students classified as eligible for the Two Miles or More ridership category, is verified prior to those students being reported.

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.*

SCHEDULE D

Wakulla 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 pertaining to student transportation.*

*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.*

Wakulla 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 Wakulla County District School Board**

For the fiscal year ended June 30, 2004, the District received approximately \$1.9 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 2003	12	115
October 2003	51	4,329
February 2004	51	4,341
June 2004	<u>12</u>	<u>147</u>
Total	<u>126</u>	<u>8,932</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

Wakulla 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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DAVID MILLER  
SUPERINTENDENT

RAY GRAY  
DISTRICT I

MICHAEL SCOTT  
DISTRICT II

## WAKULLA COUNTY SCHOOL BOARD

69 ARRAN ROAD  
POST OFFICE BOX 100  
CRAWFORDVILLE, FLORIDA 32326  
TELEPHONE: (850) 926-0065  
FAX: (850) 926-0123



BECKY COOK  
DISTRICT III

GREG THOMAS  
DISTRICT IV

JERRY EVANS  
DISTRICT V

June 9, 2005

Mr. William O. Monroe  
Auditor General, CPA  
Attention: Mr. Joe Williams, Section 321  
Claude Pepper Building  
Room 412C  
111 West Madison Street  
Tallahassee, FL 32399-1450

**Re: Response to FTE Audit Findings**

Dear Mr. Monroe:

This letter is to respond to the findings of your FTE audit for the 2003-2004 School Year. We agree with the findings of the following reference numbers, 7102, 8101, 8170, 51, 52, 54, and 55. More attention and care should be exercised in documenting on-the-job-training (OJT) students' attendance and timecards. These two items should match and reflect accurate attendance at work and at school. By following district procedures, ESOL students will be placed with teachers who are certified with the required number of hours in the ESOL field. By principals, School MIS Personnel, and District MIS Personnel carefully reviewing student assignments in the FTE report, students will be placed in the proper FEFP funding category. Finally, a joint effort between School Principals and the District Personnel Office working together as a team will assure the district of properly documenting out-of-field teachers and notifying the parents of students who have out-of-field teachers as instructors. Transportation records will be checked thoroughly by data entry, secretary and transportation supervisor to assure of proper FTE count. We agree that our numbers for transportation Ref. 51 was an undercount.

In regards to Reference numbers 7201 and 7202, Wakulla County School Board disagrees with the findings. In the case of Ref. 7201, there was a Family Support Plan in place. The plan was not updated in a timely manner because, (1) numerous contacts with the parent resulted in the parent delaying the Family Support Plan meeting. (2) The parent asking us to wait before we held the meeting because of illness to her daughter. Because of the uncertainty and distress of the parent, we didn't know what course she wanted to pursue with her son. Meanwhile, her son received full-services from the Wakulla County School Board.

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Crawfordville Elementary • Medart Elementary • Shadeville Elementary  
Riversprings Middle School • Wakulla Middle School • Wakulla High School  
Wakulla Education Center • Sopchoppy Education Center



Mr. Monroe  
Page 2

In the case of Ref. 7202, the student had a Family Support Plan on file. Since other entities, DCf and the Wakulla County Health Department, were both rendering this student services, we had to wait for these entities to meet with the family and sign an updated Family Support Plan. Our delay caused the plan to be updated after the October and February FTE surveys. The student received full services based on the 9/04/02 Family Support Plan.

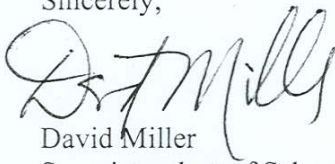
In both cases of Ref. 7201 and 7202, the Dick Howser center was given funds to provide services to these two students. It is the belief of the Wakulla County School Board that we earned the full FTE for the students in Ref. 7201 and 7202.

The next cases in which our district disagrees with the audit findings are Ref. 7270 and 7271. We have always utilized Child Development Associates (CDA's) for our Pre-Kindergarten disabled program. The issue here is a matter of paperwork. First, we normally list a certified teacher as the teacher of record for this program. With our Pre-Kindergarten program being run by a new coordinator, the teacher-of-record procedure was an oversight. Next, the new coordinator neglected to have the CDA's names sent to the School Board for approval. In both cases, the students in these classes received services from certified ESE teachers. The CDA's performed the same duties they have done in previous years and our overall program was run the same way as it has been the past few years.

The School Board used the funds properly. There were no misrepresentations or misleading circumstances surrounding our program or employees. We have one of the most successful Pre-Kindergarten programs in the state and don't feel we should be penalized because of a couple of oversights made by a first-year administrator. Wakulla County School Board would like to recoup the full FTE that is being taken away in Ref. 7270 and 7271.

In closing, the Wakulla County School Board doesn't want to lose funds that are so desperately needed to serve the Pre-Kindergarten disabled population. The Dick Howser center would not exist without the funding we receive from the State. This program has assisted many needy families and children and will continue to be an asset for Wakulla County Schools. We are asking the Auditor General's office to please reconsider your decision to take away funding in Ref. 7270, 7271, 7201, and 7202.

Sincerely,



David Miller  
Superintendent of Schools