



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



GLADES 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: Mike Pressley, Chairman; Janet Storey, Vice-Chairman; Patricia Pearce; Tom Gaskins, Jr.; Catherine Peeples; and Wayne Aldrich, Superintendent.

This examination was conducted by Linda Nearing, 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 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.

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

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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 GLADES 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 March 7, 2005, that the Glades 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.

Our examination procedures disclosed instances of material noncompliance involving teachers. Six of the 22 teachers in our sample did not meet applicable provisions of Florida Statutes or State Board of Education Rules

regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; or notification of parents regarding out-of-field teachers. (See SCHEDULE D, finding nos. 2, 6, 8, and 9.)

In our opinion, except for the instances of material noncompliance mentioned above involving teachers, the Glades 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 FEFP requirements, in addition to those of a material nature 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.

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 related to teacher assignments. The applicable population, sample, and exception totals 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 Glades 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 18, 2005

SCHEDULE A

Glades 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>Description¹</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 FTE²</u>	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>						
Population ³	3	100.00%	882	100.00%	743.3244	100.00%
Sample Size ⁴	3	100.00%	52	5.90%	43.8697	5.90%
Net Audit Adjustments ⁵ -	-	-	(7)	(13.46%)	.0243	-
2. <u>English for Speakers of Other Languages (ESOL)</u>						
Population ³	2	100.00%	48	100.00%	34.0667	100.00%
Sample Size ⁴	2	100.00%	20	41.67%	14.7710	43.36%
Net Audit Adjustments ⁵ -	-	-	(2)	(10.00%)	(.6400)	-
3. <u>Exceptional - Basic with ESE Services</u>						
Population ³	3	100.00%	217	100.00%	205.6932	100.00%
Sample Size ⁴	3	100.00%	26	11.98%	22.1167	10.75%
Net Audit Adjustments ⁵ -	-	-	(3)	(11.54%)	(.5332)	-
4. <u>Exceptional - ESE Support Levels 4 and 5</u>						
Population ³	2	100.00%	3	100.00%	2.1000	100.00%
Sample Size ⁴	2	100.00%	3	100.00%	2.1000	100.00%
Net Audit Adjustments ⁵ -	-	-	(0)	(0.00%)	.0000	-
5. <u>Vocational 9-12</u>						
Population ³	1	100.00%	5	100.00%	52.2052	100.00%
Sample Size ⁴	1	100.00%	3	60.00%	1.1200	2.15%
Net Audit Adjustments ⁵ -	-	-	(3)	(100.00%)	(.3000)	-

<u>All Programs</u>						
Population ³	3	100.00%	1,155	100.00%	1,037.3895	100.00%
Sample Size ⁴	3	100.00%	104	9.00%	83.9774	8.10%
Net Audit Adjustments ⁵ -	-	-	(15)	(14.42%)	(1.4489)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Glades 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>Description¹</u>	<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 FTE²</u>
<u>Teacher Certification</u>					
Population	3	100.00%	45	100.00%	-
Sample Size ⁴	3	100.00%	22	48.89%	-
Net Audit Adjustments ⁵	-	-	(6)	(27.27%)	-
Basic	-	-	-	-	27.9668
ESOL	-	-	-	-	(.2234)
Basic with ESE Services	-	-	-	-	(18.8837)
Vocational 9-12	-	-	-	-	<u>(8.8597)</u>
					<u>.0000</u>
<u>District-Wide and Non-Sampled Students</u>					
Net Audit Adjustments ⁵			<u>District-Wide</u>	<u>Non-Sampled</u>	
Basic	-	-	.9194	(5.8032)	(4.8839)
ESOL	-	-	(.9194)	.0000	(.9194)
Basic with ESE Services	-	-	<u>.0000</u>	<u>(1.0695)</u>	<u>(1.0695)</u>
			<u>.0000</u>	<u>(6.8727)</u>	<u>(6.8727)</u>
Net Audit Adjustments					<u>(8.3216)</u>

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, 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.)

⁴ See NOTE B.

⁵ 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

Glades 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> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	.8450	1.002	.8467
102 Basic 4-8	11.4310	1.000	11.4310
103 Basic 9-12	10.8313	1.140	12.3477
112 Grades 4-8 with ESE Services	(11.1332)	1.000	(11.1332)
113 Grades 9-12 with ESE Services	(9.3532)	1.140	(10.6626)
130 ESOL	(1.7828)	1.298	(2.3141)
300 Vocational 9-12	<u>(9.1597)</u>	1.190	<u>(10.9000)</u>
Total	<u>(8.3216)</u>		<u>(10.3845)</u>

¹ See NOTE A6.

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

³ Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Glades 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>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0021</u>	<u>#0023</u>	
101 Basic K-3	.8450	.....	.....	.8450
102 Basic 4-8	.0744	.0817	.....	.1561
103 Basic 9-12	.....	1.1000	9.7313	10.8313
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	(9.3532)	(9.3532)
130 ESOL	(.9194)	(.7217)	.....	(1.6411)
300 Vocational 9-12	.....	<u>(.3000)</u>	<u>(8.8597)</u>	<u>(9.1597)</u>
Total	<u>.0000</u>	<u>.1600</u>	<u>(8.4816)</u>	<u>(8.3216)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Glades 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>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>	
		<u>#0051</u>	<u>Total</u>
101 Basic K-3	.8450	.....	.8450
102 Basic 4-8	.1561	11.2749	11.4310
103 Basic 9-12	10.8313	.....	10.8313
112 Grades 4-8 with ESE Services	.0000	(11.1332)	(11.1332)
113 Grades 9-12 with ESE Services	(9.3532)	.....	(9.3532)
130 ESOL	(1.6411)	(.1417)	(1.7828)
300 Vocational 9-12	<u>(9.1597)</u>	<u>.....</u>	<u>(9.1597)</u>
Total	<u>(8.3216)</u>	<u>.0000</u>	<u>(8.3216)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Glades 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 Glades 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, except for instances of material noncompliance involving teachers, 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 12.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Ineligible ESOL Courses

1. [Ref. 5199] Our examination procedures included an automated test to compare the course numbers reported in the English for Speakers of Other Languages (ESOL) program to the course numbers that have been designated for the program by the Department of Education. The results of this test disclosed that 20 students in one Basic subject area course in the October and February surveys were reported incorrectly in ESOL. Pursuant to Section 1003.56, Florida Statutes, ESOL-reporting is only permitted for Basic subject courses in Reading, Mathematics, Science, Social Studies, or Computer Literacy. We made the following audit adjustments:

101 Basic K-3	.8450	
102 Basic 4-8	.0744	
130 ESOL	<u>(.9194)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Glades 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

Moore Haven Jr./Sr. High School (#0021)

2. [Ref. 2172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Chemistry and Mathematics, but taught a course which required certification in Science or Physics. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. However, since the courses taught by this teacher were in Basic education, no audit adjustments were necessary.

.0000

3. [Ref. 2101] Two students in the October survey were reported for .4200 FTE; however, they were provided 1,500 Class Minutes, Weekly (CMW) and should have been reported for .5000 FTE. We made the following audit adjustment:

130 ESOL	<u>.1600</u>	.1600
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4. [Ref. 2102] The file for one Limited English Proficient (LEP) student in the October and February surveys did not contain documentation justifying the student's continued placement in the English for Speakers of Other Languages (ESOL) program beyond the initial three-year base period. We made the following audit adjustments:

103 Basic 9-12	.8000	
130 ESOL	<u>(.8000)</u>	.0000

5. [Ref. 2103] The course schedules for three Vocational students in the October and February surveys were funded using an incorrect priority. The students' off-campus, on-the-job training (OJT) courses were funded prior to the students' on-campus courses. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Glades 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>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Moore Haven Jr./Sr. High School (#0021) (Continued)	
103 Basic 9-12	.3000
300 Vocational 9-12	(.3000)
	.0000
<p>6. [Ref. 2171] <u>One teacher taught Language Arts to a class that included one Limited English Proficient (LEP) student during the school term covered by the October survey period; 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 out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u></p>	
102 Basic 4-8	.0817
130 ESOL	(.0817)
	.0000
	.1600
Florida Environmental Institute (#0023)	
<p>7. [Ref. 2301/02] <u>The reported FTE for 48 students (25 in the July survey and 23 in the June survey) was based incorrectly on 1,635 Class Minutes, Weekly, (CMW) rather than on 1,500 CMW, the maximum number of instructional minutes that may be funded under FEFP. (Three of the above students were in our Exceptional Basic with ESE Services sample and six were in our Basic sample.) We made the following audit adjustments:</u></p>	
<u>Ref. 2301</u>	
103 Basic 9-12	(3.6983)
113 Grades 9-12 with ESE Services	(.7192)
	(4.4175)
<u>Ref. 2302</u>	
103 Basic 9-12	(3.1806)
113 Grades 9-12 with ESE Services	(.8835)
	(4.0641)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Glades 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

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Florida Environmental Institute (#0023) (Continued)

8. [Ref. 2371/72] Two teachers who taught Basic and Vocational courses during the school terms covered by the October and February surveys did not hold Florida teaching certificates. We made the following audit adjustments:

<u>Ref. 2371</u>		
103 Basic 9-12	3.9033	
113 Grades 9-12 with ESE Services	(2.2131)	
300 Vocational 9-12	<u>(1.6902)</u>	.0000
<u>Ref. 2372</u>		
103 Basic 9-12	12.7069	
113 Grades 9-12 with ESE Services	(5.5374)	
300 Vocational 9-12	<u>(7.1695)</u>	.0000
		<u>(8.4816)</u>

Moore Haven Elementary School (#0051)

9. [Ref. 5171/72] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. One teacher held certification in Business Education, but taught courses which require certification in Elementary Education and one teacher held certification in History and Social Science, but taught courses that required certification in Varying Exceptionalities. We also noted that the parents of the students taught by those teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 5171</u>		
102 Basic 4-8	1.4849	
112 Grades 4-8 with ESE Services	(1.3432)	
130 ESOL	<u>(.1417)</u>	.0000
<u>Ref. 5172</u>		
102 Basic 4-8	9.7900	
112 Grades 4-8 with ESE Services	<u>(9.7900)</u>	.0000
		<u>(8.3216)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Glades 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 courses are reported for funding in the English for Speakers of Other Languages (ESOL) program; (2) course schedules for students in on-the-job-training (OJT) are reported using the correct funding priority (i.e., on-site school instruction is reported prior to any off-site instruction); (3) adequate documentation is prepared to support each student’s reporting in ESOL; (4) the number of Class Minutes, Weekly (CMW) for students enrolled in the Florida Environmental Institute are determined in accordance with the FTE General Instructions; (5) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (6) the parents of students taught by out-of-field teachers are notified in writing of the teachers’ out-of-field status prior to the teachers’ classed 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)(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 (Continued)

Glades 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)(c), 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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Glades 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

Glades 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 on page 30 of this report.

The accompanying notes are an integral part of this schedule.

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

1. Glades County District School Board

The Glades County District School Board was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Glades 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 Glades County. For the fiscal year ended June 30, 2004, the District operated seven schools, reported 1,037.3895 unweighted full-time equivalent (FTE) students, and received approximately \$2.67 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.

Glades 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.

Glades 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. The following schools were in our sample:

Glades 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)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible ESOL Courses	1
1. Moore Haven Jr/Sr High School	2 through 6
2. Florida Environmental Institute	7 and 8
3. Moore Haven Elementary School	9



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

We have examined management's assertion, included in its representation letter dated March 7, 2005, that the Glades 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 examination procedures disclosed instances of material noncompliance with the District's reported student ridership data. Seven of the 50 students in our student sample had exceptions involving their eligibility for transportation funding.

In our opinion, except for the instances of material noncompliance mentioned above involving the funding eligibility of transported students, Glades 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 applicable population, sample, and exception totals 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 Glades 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 18, 2005

SCHEDULE A

Glades 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 ¹	18	100.00%	777	100.00%
Sample ²	10	55.56%	50	6.44%
General Tests				
Students w/ Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	(2)	NA
Detailed Tests				
Students w/ Exceptions	-	-	7	(14.00%)
Net Audit Adjustments	-	-		
Sampled Students	-	-	(7)	NA
Non-Sampled Students	-	-	(11)	NA

NA - *Not Applicable*

¹ *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2004. The District reported 777 students in the following ridership categories: 4 in IDEA (K-12), Weighted; 2 in IDEA (PK), Weighted; 2 in Teenage Parents and Infants; and 769 in Two Miles or More. The District also reported operating a total of 18 vehicles (16 buses and 2 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)*

² *See NOTE B.*

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Glades 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 Glades 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 funding eligibility 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 26.

**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 reported by the District for students sampled from the October and February surveys disclosed the instances of noncompliance discussed in finding nos. 2, 3, and 4.

General Tests

1. [Ref. 51] Our standard examination procedures include the reconciliation of the District's reported ridership counts for each survey to the individual bus drivers' reports for that survey. Our reconciliation procedures disclosed that the student ridership for one bus in the February survey was overstated by two students in the Two Miles or More ridership category. We made the following audit adjustments:

February 2004 Survey

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Glades 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

2. [Ref. 52] One student in the October survey was not enrolled in school during that survey; consequently, the student was not eligible for FEFP transportation funding. We made the following audit adjustment:

October 2003 Survey

90 Days-in-Term

Two Miles or More

(1)

(1)

3. [Ref. 53] Our examination disclosed the following exceptions involving three prekindergarten students in Two Miles or More (two in the October survey and one in the February survey):

- a. Two students were enrolled in Head Start and Early Intervention programs that were not eligible for FEFP transportation funding per the *Transportation General Instructions*.
- b. One student was not listed in the District's enrollment records; consequently, we could not determine the student's eligibility for FEFP transportation funding.

We made the following audit adjustments:

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)

Glades 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)

4. [Ref. 54] Fourteen students in the October survey (3 of whom were in our sample) were reported incorrectly in the Two Miles or More ridership category. The students lived less than two miles from school and were ineligible to be reported for FEFP transportation funding. We made the following audit adjustments:

October 2003 Survey

<u>90 Days-in-Term</u>		
Two Miles or More	(3)	
Two Miles or More-(<i>Non-Sampled</i>)	(11)	(14)
Net Audit Adjustments from Detailed Tests		(18)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Glades 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) only eligible students are reported for FEFP transportation funding; (2) the number of students to be reported in each ridership category is in agreement with the supporting detailed records for that survey; and (3) the distance from a student’s home address to school is verified prior to that student being reported in the Two Miles or More 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.

SCHEDULE D

Glades 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 on page 30 of this report.

The accompanying notes are an integral part of this schedule.

Glades 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 Glades County District School Board

For the fiscal year ended June 30, 2004, the District received approximately \$151,000 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	0	0
October 2003	9	381
February 2004	9	396
June 2004	<u>0</u>	<u>0</u>
Total	<u>18</u>	<u>777</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

Glades 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.

MANAGEMENT'S RESPONSE

GLADES COUNTY SCHOOL DISTRICT
Building Academic Excellence

June 17, 2005

Wayne Aldrich
Superintendent

•

Scott Bass
Administrative Services Director

•

Mazie T. Ford
Curriculum Services Director

•

Susan Williams
Finance Director

•

School Board

- **Janet Storey**
 District 1
- **Cathy Peeples**
 District 2
- **Tom Gaskins, Jr.**
 District 3
- **Mike Pressley**
 District 4
- **Patricia Pearce**
 District 5



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

Dear Mr. Monroe:

Please consider this the letter of response to the findings of the Florida Education Finance Program (FEFP) Audit of the Glades County School District for the fiscal year ended June 30, 2004.

The Glades County School District concurs with and accepts all findings and recommendations presented by the Auditor General's Office. The District will exercise more care when reporting students in programs such as Vocational 9-12, English for Speakers of Other Languages (ESOL), and Exceptional Education. The District will assure that all class minutes weekly (CMW) and the number of days-in-term for students enrolled in the Florida Environmental Institute (FEI) will be determined in accordance with the FTE General Instructions. Also, teachers that are not properly certified will be approved by the School Board to teach out-of-field and FEI, a DJJ facility, will take extra efforts to employ certified personnel or hire long term substitutes, until such qualified personnel can be located. Extra efforts, by means of bus driver in-service on data collecting and reporting will be implemented by the Transportation Supervisor. Also, the Transportation Supervisor and Director will double check all reports for accuracy before being submitted for FTE funding.

The District appreciates the professional manner in which Linda Nearing conducted the examination. The examination helps the District, and we appreciate the Auditor General's consideration of the District's corrective actions.

Sincerely,

Wayne Aldrich

Wayne Aldrich
 Superintendent,
 Glades County School District