



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



**WASHINGTON COUNTY DISTRICT SCHOOL BOARD**  
**WASHINGTON COUNTY SCHOOL PROGRAM (WCSP) AT DOZIER**  
**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**

For the Fiscal Year Ended June 30, 2005

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: Gary F. Clark, Chairman; Vann Brock, Vice-Chairman (from 11/16/04); John Hawkins (from 11/16/04); Francis Hinson; Wayne Saunders (from 11/16/04); Angia Morris (to 11/15/04); Phil Rountree (to 11/15/04); and Calvin Stevenson, Superintendent.

This examination was conducted by Alice Pounds, 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.

Washington County District School Board  
Washington County School Program (WCSP) at Dozier  
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For the Fiscal Year Ended June 30, 2005

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WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT WASHINGTON COUNTY DISTRICT SCHOOL BOARD WASHINGTON COUNTY SCHOOL PROGRAM (WCSP) AT DOZIER FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 16, 2005, that the Washington County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the Washington County School Program (WCSP) at Dozier for the fiscal year ended June 30, 2005. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

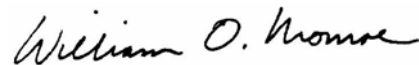
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, 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 Washington County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the Washington County School Program (WCSP) at Dozier for the fiscal year ended June 30, 2005.

The results of our examination disclosed other instances of noncompliance with the State 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 for the Washington County School Program (WCSP) at Dozier is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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

Respectfully submitted,



William O. Monroe, CPA  
November 8, 2005

**SCHEDULE A**

Washington County District School Board  
 Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2005

<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>	2	100.00%	208	100.00%	118.5400	100.00%
Sample Size <sup>4</sup>	2	100.00%	23	11.06%	12.0145	7.70%
Net Audit Adjustments <sup>5</sup>	-	-	(2)	(8.70%)	.0000	-
<b>2. English for Speakers of Other Languages (ESOL)</b>						
Population <sup>3</sup>	0	0.00%	0	0.00%	.0000	0.00%
Sample Size <sup>4</sup>	0	0.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments <sup>5</sup>	-	-	(0)	(0.00%)	.0000	-
<b>3. Exceptional - Basic with ESE Services</b>						
Population <sup>3</sup>	2	100.00%	276	100.00%	224.0400	100.00%
Sample Size <sup>4</sup>	2	100.00%	30	10.87%	25.9926	7.87%
Net Audit Adjustments <sup>5</sup>	-	-	(2)	(6.67%)	(.9997)	-
<b>4. Exceptional - ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	1	100.00%	1	100.00%	1.3607	100.00%
Sample Size <sup>4</sup>	1	100.00%	1	100.00%	1.3607	100.00%
Net Audit Adjustments <sup>5</sup>	-	-	(0)	(0.00%)	.0000	-
<b>5. Vocational On-the-Job Training (OJT)</b>						
Population <sup>3</sup>	1	100.00%	22	100.00%	4.1478	100.00%
Sample Size <sup>4</sup>	1	100.00%	10	45.45%	1.7776	42.86%
Net Audit Adjustments <sup>5</sup>	-	-	(1)	(10.00%)	.2500	-
<b>6. Vocational 9-12 (Excl. OJT)</b>						
Population <sup>3</sup>	2	100.00%	0	0.00%	25.2422	100.00%
Sample Size <sup>4</sup>	0	0.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments <sup>5</sup>	-	-	(0)	(0.00%)	.0000	-
-----						
<b>All Programs</b>						
Population <sup>3</sup>	2	100.00%	507	100.00%	373.3307	100.00%
Sample Size <sup>4</sup>	2	100.00%	64	12.62%	41.1454	11.02%
Net Audit Adjustments <sup>5</sup>	-	-	(5)	(7.81%)	(.7497)	-

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

**SCHEDULE A (Continued)**

Washington County District School Board  
 Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2005

<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	2	100.00%	26	100.00%	-
Sample Size <sup>4</sup>	2	100.00%	13	50.00%	-
Net Audit Adjustments <sup>5</sup>	-	-	(2)	(15.38%)	-
Basic	-	-	-	-	6.0162
Basic with ESE Services	-	-	-	-	(5.8172)
ESE Support Levels 4 and 5	-	-	-	-	(.1990)
					<u>.0000</u>
<b>Net Audit Adjustments</b>					<u>(.7497)</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, 2005. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to Limited English Proficient (LEP) students. (See NOTE A5.)

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

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

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

**SCHEDULE B**

Washington County District School Board  
 Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2005

<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	.7636	1.000	.7636
103 Basic 9-12	5.2526	1.132	5.9459
112 Grades 4-8 with ESE Services	(1.2634)	1.000	(1.2634)
113 Grades 9-12 with ESE Services	(5.5535)	1.132	(6.2866)
254 ESE Support Level 4	(.1990)	3.948	(.7857)
300 Vocational 9-12	<u>.2500</u>	1.187	<u>.2968</u>
Total	<u>(.7497)</u>		<u>(1.3294)</u>

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

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

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

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



SCHEDULE C

Washington County District School Board  
 Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2005

<u>No. Program</u>	<u>Audit Adjustments<sup>1</sup></u>		<u>Total</u>
	<u>#0301</u>	<u>#9023</u>	
102 Basic 4-8	.2499	.5137	.7636
103 Basic 9-12	1.4161	3.8365	5.2526
112 Grades 4-8 with ESE Services	(.7497)	(.5137)	(1.2634)
113 Grades 9-12 with ESE Services	(1.4161)	(4.1374)	(5.5535)
254 ESE Support Level 4	.....	(.1990)	(.1990)
300 Vocational 9-12	.....	<u>.2500</u>	<u>.2500</u>
Total	<u>(.4998)</u>	<u>(.2499)</u>	<u>(.7497)</u>

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

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

**SCHEDULE D**

Washington County District School Board  
 Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2005

**Overview**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the Washington County School Program (WCSP) at Dozier in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. In our opinion, the Washington County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for WCSP at Dozier for the fiscal year ended June 30, 2005. 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)**

**Dozier II (#0301)**

1. [Ref. 30101] One Exceptional student had withdrawn from school prior to the February survey and should not have been reported with that survey's results. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.4998)	(.4998)
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2. [Ref. 30171] One teacher was approved by the School Board to teach Exceptional education out-of-field during the school terms covered by the October and February surveys; however, the parents of the students taught by this teacher were not notified appropriately of the teacher's out-of-field status. We noted that a letter was sent to the parents that listed the courses taught by out-of-field teachers, but did not list the names of those teachers. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Washington County District School Board  
 Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Dozier II (#0301)</u></b> (Continued)		
102 Basic 4-8	.2499	
112 Grades 4-8 with ESE Services	(.2499)	
103 Basic 9-12	1.4161	
113 Grades 9-12 with ESE Services	(1.4161)	.0000
		(.4998)
<b><u>Dozier Training School for Boys (#9023)</u></b>		
3. [Ref. 902301] <u>Two students had withdrawn from school prior to the February survey and should not have been reported with that survey's results. We also noted that one of the students should have been reported in the October survey, but was not due to an isolated data processing error. We made the following audit adjustments:</u>		
103 Basic 9-12	.2499	
113 Grades 9-12 with ESE Services	(.4999)	
300 Vocational 9-12	.2500	
103 Basic 9-12	(.2499)	
300 Vocational 9-12	(.2500)	(.4999)
4. [Ref. 902302] <u>The file for one Basic student in the on-the-job training (OJT) program did not contain the timecards necessary to support the student's reported work time in the February survey. We made the following audit adjustment:</u>		
103 Basic 9-12	(.2500)	(.2500)
5. [Ref. 902303] <u>One Basic student was in membership and attendance during the October survey, but was not reported due to an isolated data processing error. We made the following audit adjustments:</u>		
103 Basic 9-12	.2500	
300 Vocational 9-12	.2500	.5000

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

**SCHEDULE D (Continued)**

Washington County District School Board  
 Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2005

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Dozier Training School for Boys (#9023)** (Continued)

6. [Ref. 902371] The parents of Exceptional students taught by one out-of-field teacher during the school terms covered by the October and February surveys were not notified appropriately of the teacher's out-of-field status. We noted that a letter was sent to the parents that listed the courses taught by out-of-field teachers, but did not list the names of those teachers. We made the following audit adjustments:

102 Basic 4-8	.5137	
112 Grades 4-8 with ESE Services	(.5137)	
103 Basic 9-12	3.8365	
113 Grades 9-12 with ESE Services	(3.6375)	
254 ESE Support Level 4	(.1990)	.0000
		(.2499)
		(.7497)

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

SCHEDULE E

Washington County District School Board  
Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2005

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who are in attendance for a particular survey are reported for FEFP funding; (2) the parents of students taught by out-of-field teachers are properly notified of the teacher’s out-of-field status; and (3) all eligible students are reported for FEFP funding and adequate documentation is maintained to support that reporting.

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 State requirements governing full-time equivalent (FTE) students and 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 2004-2005

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 2004-2005
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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

**SCHEDULE E (Continued)**

Washington County District School Board  
Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2005

**Regulatory Citations** (Continued)

Vocational On-the-Job Attendance

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

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**

Washington County District School Board  
Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2005

*Management agreed with our findings and recommendations regarding full-time equivalent (FTE) students reported for the Washington County School Program (WCSP) at Dozier. A copy of management's response may be found on page 16 of this report.*

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

Washington County District School Board  
Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2005

**NOTE A - SUMMARY**

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

**1. School District of Washington County and WCSP at Dozier**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Washington 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 Washington County. WCSP at Dozier operates an alternative educational facility for youthful offenders under a grant agreement between the Washington County School Board and the Department of Education and consists of two centers: Dozier II and Dozier Training School for Boys. For the fiscal year ended June 30, 2005, the District reported 373.3307 unweighted full-time equivalent (FTE) students for WCSP at Dozier, and received approximately \$2.5 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. WCSP at Dozier is funded under FEFP similar to a school district.

**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.



Washington County District School Board  
Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2005

**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 2004-05 school year were conducted during and for the following weeks: survey one was performed for July 12-16, 2004; survey two was performed for October 11-15, 2004; survey three was performed for February 7-11, 2005; and survey four was performed for June 13-17, 2005.

Washington County District School Board  
Washington County School Program (WCSP) at Dozier  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2005

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

The Florida Education Finance Program (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:

- 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-4, F.A.C. ....Certification
- Chapter 6A-6, F.A.C. ....Special Programs I

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of students and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for WCSP at Dozier for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP).

**MANAGEMENT’S RESPONSE**



Calvin Stevenson  
 Superintendent of Schools  
 (850) 638-6222  
 Fax (850) 638-6226

**Washington County  
 District School Board**  
 “An Equal Opportunity Agency”  
 652 Third Street  
 Chipley, Florida 32428

December 5, 2005

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

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

Attention: Joe Williams, Section 321

Dear Mr. Monroe:

The following is a response to the examination of full-time equivalent (FTE) students, as reported by the Washington County District School Board for the Washington County School Program (WCSP) at Dozier, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005.

**FULL-TIME EQUIVALENT STUDENTS – SCHEDULE D**

Dozier II (#0301)

1. [Ref. 30101] A process has been put into place in which the initial FTE reports are checked against enrollment. In addition, the final FTE report will be checked again prior to being transmitted from the district to DOE.
2. [Ref. 30171] Due to security concerns, letters to parents did not list the individual teacher’s name, but indicated out-of-field status by class name. However, as a result of this finding, our letters now indicate out-of-field status by teacher name and course listing.

Dozier Training School For Boys (#9023)

3. [Ref. 90230] Addressed in #1 above.
4. [Ref. 902302] Schedule changes for students enrolled in on-the-job training will be completed as soon as the change occurs. This process will ensure that enrollment, time cards and attendance match and are accurately reported.
5. [Ref. 902303] Addressed in #1 above.
6. [Ref. 902371] Addressed in #2 above.

**“Quality Education Today For A Better Tomorrow”**

William O. Monroe, Auditor General  
December 5, 2005  
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We appreciate the opportunity to respond to the findings.

Sincerely,



Calvin Stevenson, Superintendent  
WASHINGTON COUNTY SCHOOL DISTRICT