



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



JEFFERSON COUNTY DISTRICT SCHOOL BOARD

**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS**

AND

STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2006

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: Beverly A. Sloan, Chairperson; Shirley A. Washington, Vice Chairperson; Harriet Cuyler; Charles Boland; Franklin Hightower; and Phil Barker, Superintendent.

This examination was conducted by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, 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.

Jefferson County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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For the Fiscal Year Ended June 30, 2006

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Jefferson County District School Board
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2006

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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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 JEFFERSON COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated February 20, 2007, that the Jefferson County District School Board complied with the 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 fiscal year ended June 30, 2006. 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 State 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 these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following instances of material noncompliance:

1. Teachers

Nine of the 24 teachers in our sample did not meet State requirements governing teacher reporting; teacher certification; School Board approval of out-of-field teacher assignments; or notification of parents regarding out-of-field teachers. (See SCHEDULE D, finding Nos. 3, 4, 5, 7, and 13.)

2. Students

We noted exceptions involving 33 of the 138 students in our combined student samples for the FEFP programs offered by the District. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D, finding Nos. 1, 2, 6, 8, 9, 10, 11, 12, 14, 15, 16, and 17.)

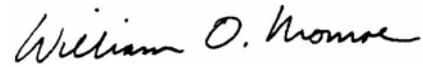
In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in FEFP programs, the Jefferson County District School Board complied, in all material respects, with 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 fiscal year ended June 30, 2006.

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 and the reporting of, and the preparation and maintenance of supporting documentation for, students in FEFP programs. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State 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 Jefferson 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,

A handwritten signature in cursive script that reads "William O. Monroe".

William O. Monroe, CPA
May 1, 2007

SCHEDULE A

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<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. Basic						
Population ³	6	100.00%	930	100.00%	813.8331	100.00%
Sample Size ⁴	4	66.67%	71	7.63%	58.2635	7.16%
Students w/ Exceptions	-	-	(8)	(11.27%)	-	-
Net Audit Adjustments ⁵	-	-			(11.2650)	-
2. Grades K-12 with ESE Services						
Population ³	6	100.00%	361	100.00%	333.1650	100.00%
Sample Size ⁴	5	83.33%	43	11.91%	37.2416	11.18%
Students w/ Exceptions	-	-	(13)	(30.23%)	-	-
Net Audit Adjustments ⁵	-	-			(23.8589)	-
3. ESOL						
Population ³	2	100.00%	5	100.00%	2.2806	100.00%
Sample Size ⁴	2	100.00%	5	100.00%	2.2806	100.00%
Students w/ Exceptions	-	-	(5)	(100.00%)	-	-
Net Audit Adjustments ⁵	-	-			(2.3640)	-
4. ESE Support Levels 4 and 5						
Population ³	2	100.00%	8	100.00%	2.0250	100.00%
Sample Size ⁴	2	100.00%	7	87.50%	1.5250	75.31%
Students w/ Exceptions	-	-	(4)	(57.14%)	-	-
Net Audit Adjustments ⁵	-	-			(.9600)	-
5. Career Education 9-12						
Population ³	2	100.00%	35	100.00%	38.3849	100.00%
Sample Size ⁴	1	50.00%	12	34.29%	2.5369	6.61%
Students w/ Exceptions	-	-	(3)	(25.00%)	-	-
Net Audit Adjustments ⁵	-	-			(.4097)	-

All Programs						
Population ³	7	100.00%	1,339	100.00%	1,189.6886	100.00%
Sample Size ⁴	5	71.43%	138	10.31%	101.8476	8.56%
Net Audit Adjustments ⁵	-	-	(33)	(23.91%)	(38.8576)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<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>Teacher Certification</u>				
Population ³	7	100.00%	55	100.00%
Sample Size ⁴	5	71.43%	24	43.64%
Teachers w/ Exceptions	-	-	(9)	(37.50%)

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, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in 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, 2006. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the audit adjustments take the reported FTE to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	6.5000	1.018	6.6170
102 Basic 4-8	5.2576	1.000	5.2576
103 Basic 9-12	(23.0226)	1.113	(25.6242)
111 Grades K-3 with ESE Services	(7.0000)	1.018	(7.1260)
112 Grades 4-8 with ESE Services	(8.5236)	1.000	(8.5236)
113 Grades 9-12 with ESE Services	(8.3353)	1.113	(9.2772)
130 ESOL	(2.3640)	1.318	(3.1158)
255 ESE Support Level 5	(.9600)	5.190	(4.9824)
300 Career Education 9-12	(.4097)	1.193	(.4888)
Total	<u>(38.8576)</u>		<u>(47.2634)</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

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>No.</u> <u>Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0111</u>	
101 Basic K-3	.....	.....	6.5000	6.5000
102 Basic 4-8	.....	3.5994	6.3182	9.9176
103 Basic 9-12	.4174	.....	.....	.4174
111 Grades K-3 with ESE Services	.....	.....	(7.0000)	(7.0000)
112 Grades 4-8 with ESE Services	.....	(2.5854)	(4.9682)	(7.5536)
113 Grades 9-12 with ESE Services	(.8753)	.....	.....	(.8753)
130 ESOL	.....	(1.0140)	(1.3500)	(2.3640)
255 ESE Support Level 5	.....	.....	(.3800)	(.3800)
300 Career Education 9-12	<u>(.4097)</u>	<u>.....</u>	<u>.....</u>	<u>(.4097)</u>
Total	<u>(.8676)</u>	<u>.0000</u>	<u>(.8800)</u>	<u>(1.7476)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

Program No.	Brought Forward	<u>Audit Adjustments¹</u>		<u>Total</u>
		<u>#7016</u>	<u>#9005</u>	
101 Basic K-3	6.5000	.....	.....	6.5000
102 Basic 4-8	9.9176	(4.6600)	.....	5.2576
103 Basic 9-12	.4174	(23.4400)	.....	(23.0226)
111 Grades K-3 with ESE Services	(7.0000)	.....	.....	(7.0000)
112 Grades 4-8 with ESE Services	(7.5536)	(.8900)	(.0800)	(8.5236)
113 Grades 9-12 with ESE Services	(.8753)	(7.5800)	.1200	(8.3353)
130 ESOL	(2.3640)	.....	.....	(2.3640)
255 ESE Support Level 5	(.3800)	.....	(.5800)	(.9600)
300 Career Education 9-12	<u>(.4097)</u>	<u>.....</u>	<u>.....</u>	<u>(.4097)</u>
Total	<u>(1.7476)</u>	<u>(36.5700)</u>	<u>(.5400)</u>	<u>(38.8576)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) 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. Except for the instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in FEFP programs, the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 16.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Our examination included the July and October 2005 surveys and the February and June 2006 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2005 survey or the February 2006 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Jefferson County High School (#0021)

1. [Ref. 2101] One Basic student in the February survey did not enroll in school until February 21, 2006, after that survey had ended; consequently, the student should not have been reported with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.4166)	
300 Career Education 9-12	(.0834)	(.5000)

2. [Ref. 2102] We noted the following exceptions involving three Career Education students in OJT: the timecard for one student was missing and could not be located, and the timecards for two students supported less work time (14.90 hours) than was reported (29.15 hours). We made the following audit adjustment:

300 Career Education 9-12	(.3263)	(.3263)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Jefferson County High School (#0021) (Continued)

3. [Ref. 2171/74/75/76/77] Five teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We made the following audit adjustment:

<u>Ref. 2171</u>		
103 Basic 9-12	.2085	
113 Grades 9-12 with ESE Services	<u>(.2085)</u>	.0000
 <u>Ref. 2174</u>		
103 Basic 9-12	.0834	
113 Grades 9-12 with ESE Services	<u>(.0834)</u>	.0000
 <u>Ref. 2175</u>		
103 Basic 9-12	.1251	
113 Grades 9-12 with ESE Services	<u>(.1251)</u>	.0000
 <u>Ref. 2176</u>		
103 Basic 9-12	.3336	
113 Grades 9-12 with ESE Services	<u>(.3336)</u>	.0000
 <u>Ref. 2177</u>		
103 Basic 9-12	.0834	
113 Grades 9-12 with ESE Services	<u>(.0834)</u>	.0000

4. [Ref. 2173] Our examination procedures related to teacher certification disclosed that one student was reported incorrectly for a course at the Florida Virtual School. We noted that the Jefferson County High School's guidance counselor, who served as the high school's liaison to the Florida Virtual School, was reported incorrectly as the teacher of record for this course. Neither the student nor the guidance counselor should have been reported, pursuant to the FTE General Instructions, which state that "Districts may not earn or report FTE for direct instruction provided by the Florida Virtual School." We made the following audit adjustment:

113 Grades 9-12 with ESE Services	<u>(.0413)</u>	<u>(.0413)</u>
		<u>(.8676)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Howard Middle School (#0031)

5. [Ref. 3172] One teacher taught Primary Language Arts to a class that included one LEP student, but 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 LEP student concerned were not notified of the teacher's out-of-field status. Since the student is adjusted in finding No. 6 (Ref. 3101), no audit adjustment was made here.

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6. [Ref. 3101] The files for two students did not contain adequate documentation to support the student's reporting in ESOL. We noted the students' testing results were not clearly documented; their LEP Student Plans were not dated specifically and only noted the school year; and their files did not contain documentation that their parents had been notified of their placement in ESOL. We made the following audit adjustment:

102 Basic 4-8	.9306	
130 ESOL	(.9306)	.0000

7. [Ref. 3173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We made the following audit adjustment:

102 Basic 4-8	2.6688	
112 Grades 4-8 with ESE Services	(2.5854)	
130 ESOL	(.0834)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Jefferson County Elementary School (#0111)

8. [Ref. 11101] We noted the following regarding three students who were reported in ESOL: the file for one student was missing and could not be located, and the parents of the two other students were not notified of their children's ESOL-placement. We also noted that the LEP Student Plans for these remaining two students did not show the date they were prepared. Consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustment:

102 Basic 4-8	1.3500	
130 ESOL	<u>(1.3500)</u>	.0000

9. [Ref. 11102] One student in the Hospital and Homebound program in the October survey was reported for more homebound instructional time than was authorized by the student's IEP and provided by the homebound instructor. The student was reported for 1,500 instructional minutes or .5000 FTE; however, the student was authorized to receive, and was provided, only 360 instructional minutes or .1200 FTE. We made the following audit adjustment:

255 ESE Support Level 5	<u>(.3800)</u>	(.3800)
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10. [Ref. 11103] The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Jefferson County Elementary School (#0111) (Continued)

11. [Ref. 11104] Eight ESE students were reported as receiving speech or language therapies (as their sole ESE service) during the October and February surveys; however, the contact logs for four of the students were missing and could not be located and the log for the remaining four students did not list any instruction for those students. We also noted that one of the students in the February survey had been dismissed from the Language Impaired program prior to that survey (i.e., on October 19, 2005). We made the following audit adjustment:

101 Basic K-3	6.5000	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	(6.5000)	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

12. [Ref. 11105] The source attendance records for one Basic student in the February survey were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	(.5000)	(.5000)
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13. [Ref. 11171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We made the following audit adjustment:

102 Basic 4-8	3.9682	
112 Grades 4-8 with ESE Services	(3.9682)	.0000
		(.8800)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Monticello New Life Center (#7016)

14. [Ref. 701601] The source attendance records for the 2005-06 school year were missing and could not be located. Consequently, the attendance of 58 students (6 of whom were in our Basic sample and 3 of whom were in our sample for Basic with ESE Services) was not adequately supported. We made the following audit adjustment:

102 Basic 4-8	(4.6600)	
103 Basic 9-12	(23.4400)	
112 Grades 4-8 with ESE Services	(.8900)	
113 Grades 9-12 with ESE Services	(7.5800)	(36.5700)
		(36.5700)

Jefferson County ESE School (#9005)

15. [Ref. 900501] The course schedule for one ESE student in the February survey was incorrectly reported. The student was reported in program No. 112 (Grades 4-8 with ESE Services), but was served in the Hospital and Homebound program, and should have been reported in program No. 255 (ESE Support Level 5). We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.0800)	
255 ESE Support Level 5	.0800	.0000

16. [Ref. 900502] Two students in the Hospital and Homebound program in the February survey were not provided any homebound instruction until February 13, 2006, three days after that survey had ended. We made the following audit adjustment:

255 ESE Support Level 5	(.2400)	(.2400)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Jefferson County ESE School (#9005) (Continued)

17. [Ref. 900503] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We also noted that the student was reported for more instructional time (21 hrs or .4200 FTE) than was authorized by the student's IEP and provided by the homebound instructor (6 hrs or .1200 FTE). We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.1200	
255 ESE Support Level 5	<u>(.4200)</u>	<u>(.3000)</u>
		<u>(.5400)</u>
		<u>(38.8576)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Jefferson County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students, who were in attendance and membership during survey, are reported for State funding; (2) timecards for students in OJT programs are properly completed and retained in readily accessible files; (3) students are reported in the proper funding categories and have adequate documentation to support their reporting, particularly with regard to students in ESOL and ESE; (4) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (5) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to survey.

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 the 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 2005-2006

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 2005-2006
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Jefferson County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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

Career Education 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 Students with Disabilities
- 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 Determination of Eligibility of Exceptional Students for Specially Designed Instruction
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students
- Matrix of Services Handbook

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2005-2006

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Jefferson County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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. Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Jefferson County District School Board
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found on page 35 of this report.

The accompanying notes are an integral part of this schedule.

Jefferson County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY

A summary discussion of the significant features of the District, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. School District of Jefferson County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Jefferson County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-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 Jefferson County. For the fiscal year ended June 30, 2006, the District operated six schools and a District-wide program for babies of teenage parents, reported 1,189.6886 unweighted full-time equivalent (FTE) students, and received approximately \$4.5 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from FEFP, 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.

Jefferson County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

The amount of State and local FEEP 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 FEEP 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 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Jefferson County District School Board
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2006

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) Career Education (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 schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2006. 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). The following schools were in our sample:

Jefferson County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Jefferson County High School	1 through 4
2. Howard Middle School	5 through 7
3. Jefferson County Elementary School	8 through 13
4. Monticello New Life Center	14
5. Jefferson County ESE School	15 through 17



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 JEFFERSON COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 20, 2007, that the Jefferson County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2006. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation 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 State 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 these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed instances of material noncompliance involving the District's reported student ridership, as follows: 55 of the 141 students in our student sample had exceptions involving their reported ridership category or eligibility for ridership. (See SCHEDULE B, finding Nos. 1 through 8.)

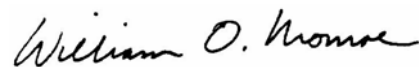
In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2006.

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, and identified by finding number, are indicative of such deficiencies in the District's internal controls over the classification and reporting of transported students. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the FEFP requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Jefferson 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 1, 2007

SCHEDULE A

Jefferson County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<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	42	100.00%	1,549	100.00%
Sample ²	-	-	141	9.10%
<u>Test Results – Sample Students</u>				
Students w/ Exceptions	-	-	55	(39.01%)
Net Audit Adjustments	-	-	(38)	(26.95%)
<u>Test Results – Non-Sample Students</u>				
Students w/ Exceptions	-	-	114	7.36%
Net Audit Adjustments	-	-	(69)	4.45%
<u>Test Results – Sample and Non-Sample Students</u>				
Students w/ Exceptions	-	-	169	10.91%
Net Audit Adjustments	-	-	(107)	6.91%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2006. The District reported 1,549 students in the following ridership categories: 50 in IDEA (K-12), Weighted; 58 in IDEA (PK), Weighted; 46 in IDEA (PK), Unweighted; 10 in Teenage Parents and Infants; and 1,385 in Two Miles or More. The District also reported operating a total of 42 vehicles. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 31.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our general tests disclosed no instances of noncompliance. Our detailed tests checked the accuracy of the reported ridership categories for students sampled from the July, October, February, and June surveys. Our detailed tests disclosed the instances of noncompliance discussed in finding Nos. 1 through 8.

**Students
 Transported
 Net Audit
 Adjustment**

Detailed Tests

1. [Ref. 51] Forty-three students were reported incorrectly in IDEA (PK), Unweighted. None of the students were IDEA and six were not PK. We noted that one of the students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

IDEA (PK), Unweighted – <i>Sample Students</i>	(10)	
IDEA (PK), Unweighted – <i>Non-Sample Students</i>	(14)	
Two Miles or More – <i>Non-Sample Students</i>	1	(23)

Adjustment continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
-----------------	-----------------------------	-----------------------------

Detailed Tests (Continued)

February 2006 Survey

90 Days-in-Term

IDEA (PK), Unweighted – <i>Sample Students</i>	(6)	
IDEA (PK), Unweighted – <i>Non-Sample Students</i>	<u>(13)</u>	(19)

2. [Ref. 52] The reporting of 61 students in IDEA-weighted categories (3 in K-12 and 58 in PK) was not adequately supported. The students’ IEPs did not document that they met at least one of the five criteria required for IDEA-weighted classification, pursuant to the Student Transportation General Instructions. We noted that the 58 PK students were eligible for IDEA (PK), Unweighted and the 3 K-12 students were eligible for IDEA (K-12), Unweighted. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

IDEA (PK), Weighted – <i>Sample Students</i>	(8)	
IDEA (PK), Unweighted – <i>Sample Students</i>	<u>8</u>	0
IDEA (K-12), Weighted – <i>Non-Sample Students</i>	(1)	
IDEA (K-12), Unweighted – <i>Non-Sample Students</i>	<u>1</u>	0
IDEA (PK), Weighted – <i>Non-Sample Students</i>	(20)	
IDEA (PK), Unweighted – <i>Non-Sample Students</i>	<u>20</u>	0

February 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted – <i>Sample Students</i>	(1)	
IDEA (K-12), Unweighted – <i>Sample Students</i>	<u>1</u>	0
IDEA (PK), Weighted – <i>Sample Students</i>	(8)	
IDEA (PK), Unweighted – <i>Sample Students</i>	<u>8</u>	0
IDEA (K-12), Weighted – <i>Non-Sample Students</i>	(1)	
IDEA (K-12), Unweighted – <i>Non-Sample Students</i>	<u>1</u>	0
IDEA (PK), Weighted – <i>Non-Sample Students</i>	(22)	
IDEA (PK), Unweighted – <i>Non-Sample Students</i>	<u>22</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

3. [Ref. 53] Nine students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

Two Miles or More – *Sample Students* (3)

February 2006 Survey

90 Days-in-Term

Two Miles or More – *Sample Students* (6) (9)

4. [Ref. 54] One student on bus No. 9978 in the October survey was not listed on the supporting bus driver’s report, and we could not otherwise determine that the student had been transported during that survey. We made the following audit adjustment:

October 2005 Survey

90 Days-in-Term

Teenage Parents and Infants – *Sample Student* (1) (1)

5. [Ref. 55] Forty-three of the 48 students reported on bus No. 9793 in the February survey were not listed on the supporting bus driver’s report, and we could not otherwise determine that the students had been transported during that survey. One of the students has been previously adjusted in finding No. 1 (Ref. 51). We made the following audit adjustments for the remaining 42 students:

February 2006 Survey

90 Days-in-Term

Two Miles or More – *Sample Students* (1) (1)

IDEA (PK), Unweighted – *Non-Sample Students* (1)

Two Miles or More – *Non-Sample Students* (40) (41)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

6. [Ref. 56] Seven students on bus No. 361 in the June survey were not listed on the supporting bus driver’s report, and we could not otherwise determine that the students had been transported during that survey. We made the following audit adjustment:

June 2006 Survey

12 Days-in-Term

IDEA (K-12), Weighted – <i>Sample Students</i>	(5)	
IDEA (K-12), Weighted – <i>Non-Sample Students</i>	(2)	(7)

7. [Ref. 57] Five students in IDEA (K-12), Weighted in the July survey were not enrolled in school during that survey and should not have been reported. We made the following audit adjustment:

July 2005 Survey

12 Days-in-Term

IDEA (K-12), Weighted – <i>Sample Students</i>	(5)	(5)
--	-----	-----

8. [Ref. 58] One student in IDEA (K-12), Weighted in the February survey was reported twice, contrary to the *Student Transportation Instructions* which specify that each transported student may be reported only once. We made the following audit adjustment:

February 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted – <i>Sample Student</i>	(1)	(1)
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Net Audit Adjustments from Detailed Tests (107)

Sample Students		(38)
Non-Sample Students		(69)

Net Audit Adjustments from Detailed Tests (107)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Jefferson County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students transported during survey are reported; (2) appropriate documentation is maintained to support the reported ridership classifications of transported students; (3) the IEPs for transported ESE students clearly indicate the student’s weighted criteria and their need for special transportation services, as appropriate; and (4) the distance from home to school is verified prior to reporting students in Two Miles or More.

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 student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Jefferson County District School Board
Student Transportation
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found on page 35 of this report.

The accompanying notes are an integral part of this schedule.

Jefferson County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas 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 State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 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 Jefferson County

For the fiscal year ended June 30, 2006, the District received approximately \$392,000 in State 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 2005	1	6
October 2005	20	782
February 2006	20	754
June 2006	1	7
Total	<u>42</u>	<u>1,549</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District’s administration of student transportation:

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Jefferson County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2006. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE

PHIL BARKER
 Superintendent of Schools
 Phone: 850-342-0100
 Suncom: 297-0100
 Fax: 850-342-0108

Jefferson County School Board

1490 W. Washington Street
 MONTICELLO, FLORIDA 32344



June 13, 2007

Mr. William O. Monroe, CPA
 Auditor General
 State of Florida
 G74 Claude Pepper Building
 111 West Madison Street
 Tallahassee, Florida 32399-1450

Subject: Response to the report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Jefferson County School District School Board for the fiscal year ended June 30, 2006

Dear Mr. Monroe:

The Jefferson County School Board management takes into consideration the recommendations stated in the preliminary report regarding full-time equivalent students (FTE) and student transportation. In accordance with the recommendations, management shall exercise more care and take the proper corrective action, to ensure that: (1) only eligible students, who were in attendance and membership during survey, are reported for State funding; (2) time cards for students in OJT programs are properly completed and retained in readily accessible files; (3) students are reported in proper funding categories and have adequate documentation to support their reporting, particularly with regards to students in ESOL and ESE; (4) teachers are properly certified or if out-of-field, have timely School Board approval to teach out-of-field; and (5) the parents of students taught by out-of-field teachers are properly notified of the teacher's out-of-field status prior to survey; (6) only students transported during survey are reported; (7) appropriate documentation is maintained to support the reported ridership classifications of transported students; (8) the IEPs for transported ESE students clearly indicate the student's weighted criteria and their need for special transportation services, as appropriate; and (9) the distance from home to school is verified prior to reporting students in two Miles or More.

The Jefferson County School Board management will develop or revise existing policies and procedures, where appropriate to address the aforementioned findings in a timely manner, and conduct in-service training with the responsible administrators and staff members regarding implementation and performance accountability. Management will conduct quarterly reviews prior to survey reporting to ensure that all information regarding student FTE, teacher certification, student transportation and program membership is accurate and properly documented. The Jefferson County School District is fully committed to its obligation to comply with all State requirements governing full-

BOARD MEMBERS

DISTRICT 1
 EDWARD W. VOLLERTSEN

DISTRICT 2
 BEVERLY A. SLOAN

DISTRICT 3
 SHIRLEY A. WASHINGTON

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DISTRICT 5
 CHARLES BOLAND

time equivalent (FTE) students, the Florida Education Finance Program (FEFP) and student transportation. To this end, management will work diligently to rectify any findings cited in this preliminary report and adhere to referenced regulatory Statues concerning future survey reporting.

Sincerely,

A handwritten signature in black ink that reads "PHIL BARKER". The letters are slightly slanted and connected, with a long horizontal stroke at the end of the word "BARKER".

Phil O. Barker, Superintendent