



AUDITOR GENERAL
DAVID W. MARTIN, CPA



ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2007

St. Johns County District School Board members and the Superintendent of Schools who served during the 2006-07 fiscal year are shown in the following tabulation:

	<i>District</i>
	<u>No.</u>
<i>Beverly A. Slough, Chair</i>	1
<i>Thomas L. Allen, Jr.</i>	2
<i>Diane Lovell (to 11/20/06)</i>	3
<i>William Mignon, Sr. (from 11/21/06)</i>	3
<i>William R. Febling</i>	4
<i>Carla W. Wright, Vice-Chair</i>	5

Dr. Joseph Joyner, Superintendent

This examination was conducted by Theodore Montgomery Jr., and was supervised 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.myflorida.com/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

St. Johns County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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For the Fiscal Year Ended June 30, 2007

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St. Johns County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2007

IEP – Individual Educational Plan

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

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 ST. JOHNS COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 13, 2007, that the St. Johns 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 fiscal year ended June 30, 2007. 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 (AICPA) 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.

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Fourteen of the 130 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; or notification of parents regarding out-of-field teachers.¹

2. Students

We noted exceptions involving 48 of the 62 students in our sample for ESOL; 41 of the 256 students in our sample for ESE Support Levels 4 and 5; and 54 of the 79 students in our sample for Career Education 9-12 (OJT).² These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

3. FTE Calculations for July 2006 and June 2007 Surveys

The FTE calculations for students in the July 2006 survey and June 2007 survey at Hastings Juvenile Correctional Facility (#0421) were incorrectly based on an instructional week having more than the fundable maximum of 1,500 minutes.³

In our opinion, except for the material noncompliance mentioned above involving teachers, the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), and the FTE calculations for the July 2006 and June 2007 surveys, the St. Johns 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, 2007.

¹ See SCHEDULE D, finding Nos. 6, 10, 16, 17, 20, 21, 24, 25, 40, 49, and 52.

² See SCHEDULE D, finding Nos. 7, 13, 26, 30, 31, 34, 36, 41, 50, and 51 for ESOL; finding Nos. 2, 3, 4, 5, 9, 12, 14, 23, 27, 28, 33, 35, 37, 38, 39, 45, 46, 47, and 48 for ESE Support Levels 4 and 5; and finding Nos. 18, 19, 42, and 43 for Career Education 9-12 (OJT).

³ See SCHEDULE D, finding No. 44.

The results of our examination disclosed other noncompliance with State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact 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.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher compliance; the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), and the calculation of FTE for the July 2006 and June 2007 surveys. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

⁴*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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 St. Johns 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,



David W. Martin, CPA
February 29, 2008

SCHEDULE A

St. Johns County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<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	35	100.00%	13,148	100.00%	21,428.2300	100.00%
Sample Size ⁴	15	42.86%	182	1.38%	160.3662	0.75%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	59.7248	-
2. Basic with ESE Services						
Population ³	35	100.00%	2,939	100.00%	4,459.8900	100.00%
Sample Size ⁴	16	45.71%	149	5.07%	117.1677	2.63%
Students w/Exceptions	-	-	(8)	(5.37%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.9771	-
3. ESOL						
Population ³	21	100.00%	66	100.00%	69.7400	100.00%
Sample Size ⁴	11	52.38%	62	93.94%	37.7026	54.06%
Students w/Exceptions	-	-	(48)	(77.42%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(30.1553)	-
4. ESE Support Levels 4 and 5						
Population ³	30	100.00%	341	100.00%	317.7800	100.00%
Sample Size ⁴	16	53.33%	256	75.07%	202.6976	63.79%
Students w/Exceptions	-	-	(41)	(16.02%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(17.1718)	-
5. Career Education 9-12						
Population ³	6	100.00%	152	100.00%	557.6300	100.00%
Sample Size ⁴	2	33.33%	79	51.97%	20.6578	3.70%
Students w/Exceptions	-	-	(54)	(68.35%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(20.4586)	-

<u>All Programs</u>						
Population ³	35	100.00%	16,646	100.00%	26,833.2700	100.00%
Sample Size ⁴	17	48.57%	728	4.37%	538.5919	2.01%
Students w/Exceptions	-	-	(151)	(20.74%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(7.0838)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

St. Johns County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	35	100.00%	322	100.00%
Sample Size ⁴	17	48.57%	130	40.37%
Teachers w/Exceptions	-	-	(14)	(10.77%)

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, 2007. 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 noncompliance disclosed by our examination procedures, including that 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 reported FTE is taken to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

St. Johns 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, 2007

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	14.2617	1.035	14.7609
102 Basic 4-8	20.0439	1.000	20.0439
103 Basic 9-12	25.4192	1.088	27.6561
111 Grades K-3 with ESE Services	2.0000	1.035	2.0700
112 Grades 4-8 with ESE Services	(.6570)	1.000	(.6570)
113 Grades 9-12 with ESE Services	(.3659)	1.088	(.3981)
130 ESOL	(30.1553)	1.275	(38.4480)
254 ESE Support Level 4	(7.2622)	3.734	(27.1171)
255 ESE Support Level 5	(9.9096)	5.201	(51.5398)
300 Career Education 9-12	<u>(20.4586)</u>	1.159	<u>(23.7115)</u>
Total	<u>(7.0838)</u>		<u>(77.3406)</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

St. Johns 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, 2007

<u>No.</u> <u>Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0061</u>	<u>#0071</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	1.1163	.....	.....	1.1163
103 Basic 9-12	1.5250	.....	.....	1.5250
111 Grades K-3 with ESE Services	.....	(.5000)	.....	(.5000)
112 Grades 4-8 with ESE Services	.....	(3.5000)	.....	(3.5000)
113 Grades 9-12 with ESE Services	.....	(1.5000)	.....	(1.5000)
130 ESOL	(2.6413)	.....	.....	(2.6413)
254 ESE Support Level 4	.....	3.5000	1.0000	4.5000
255 ESE Support Level 5	.....	2.0000	(1.0000)	1.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Johns 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, 2007

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0091	#0171	#0181	#0201	
101	.0000	....	....	....	2.8000	2.8000
102	1.1163	....	3.5394	....	2.9830	7.6387
103	1.5250	....	....	7.6250	1.5000	10.6500
111	(.5000)	2.0000	....	....	....	1.5000
112	(3.5000)	2.5000	.5000	....	....	(.5000)
113	(1.5000)	....	....	1.8500	....	.3500
130	(2.6413)	....	(3.0394)	(2.2750)	....	(7.9557)
254	4.5000	(4.5000)	(1.5000)	(1.9500)	(.5000)	(3.9500)
255	1.0000	....	....	(1.0000)	(7.2530)	(7.2530)
300	<u>.0000</u>	<u>....</u>	<u>....</u>	<u>(4.2500)</u>	<u>....</u>	<u>(4.2500)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(.4700)</u>	<u>(.9700)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Johns 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, 2007

Program No.	Brought Forward	<u>Audit Adjustments¹</u>				Balance Forward
		<u>#0251</u>	<u>#0301</u>	<u>#0321</u>	<u>#0331</u>	
101	2.8000	.....	.....	.....	.....	2.8000
102	7.6387	.....	.6834	2.1839	.5000	11.0060
103	10.6500	14.2836	.....	.....	.....	24.9336
111	1.5000	.....	.....	.....	.....	1.5000
112	(.5000)	.....	.0000	.....	(.5000)	(1.0000)
113	.3500	.....	.....	.....	.....	.3500
130	(7.9557)	.....	(.1834)	(2.1839)	.....	(10.3230)
254	(3.9500)	(.2250)	(.5000)	.....	(.5000)	(5.1750)
255	(7.2530)	.....	.....	.....	(.4200)	(7.6730)
300	<u>(4.2500)</u>	<u>(15.0336)</u>	.....	.....	.....	<u>(19.2836)</u>
Total	<u>(.9700)</u>	<u>(.9750)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9200)</u>	<u>(2.8650)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Johns 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, 2007

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0341	#0371	#0381	#0391	
101	2.8000	8.4617	.....	.....	.5000	11.7617
102	11.0060	6.0000	1.4672	1.0534	.....	19.5266
103	24.9336	.....	.....	.....	.....	24.9336
111	1.5000	(.5000)	.....	1.0000	.....	2.0000
112	(1.0000)	.....	.5000	.....	.....	(.5000)
113	.3500	.....	.....	.....	.....	.3500
130	(10.3230)	(13.9617)	(1.4672)	(.5534)	(.5000)	(26.8053)
254	(5.1750)	1.0000	(.5000)	(.5000)	.....	(5.1750)
255	(7.6730)	(1.0000)	.....	(1.2366)	.....	(9.9096)
300	<u>(19.2836)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(19.2836)</u>
Total	<u>(2.8650)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2366)</u>	<u>.0000</u>	<u>(3.1016)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Johns 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, 2007

Program No.	Brought Forward	<u>Audit Adjustments</u>¹			<u>Total</u>
		<u>#0401</u>	<u>#0421</u>	<u>#0451</u>	
101	11.7617	.....	.....	2.5000	14.2617
102	19.5266	.....	(.3327)	.8500	20.0439
103	24.9336	.6000	(.1144)	.....	25.4192
111	2.0000	.....	.....	.....	2.0000
112	(.5000)	.....	(.1570)	.....	(.6570)
113	.3500	.....	(.7159)	.....	(.3659)
130	(26.8053)	.....	.....	(3.3500)	(30.1553)
254	(5.1750)	.....	(2.0872)	.....	(7.2622)
255	(9.9096)	.....	.....	.....	(9.9096)
300	<u>(19.2836)</u>	<u>(1.1750)</u>	.....	.....	<u>(20.4586)</u>
Total	<u>(3.1016)</u>	<u>(.5750)</u>	<u>(3.4072)</u>	<u>.0000</u>	<u>(7.0838)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

St. Johns 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, 2007

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 material noncompliance involving teachers, and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), and the FTE calculations for the July 2006 and June 2007 surveys, the St. Johns 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, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 28.

Findings

**Net Audit
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2006 surveys and the February and June 2007 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2006 survey or the February 2007 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the noncompliance involved.

Ineligible ESOL Courses

1. [Ref. 149] Our examination procedures included an automated test that compared the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that 18 courses in the reported course schedules for five students were reported incorrectly in ESOL. We made the following audit adjustment:

102 Basic 4-8	1.1163	
103 Basic 9-12	1.5250	
130 ESOL	<u>(2.6413)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

St. Johns County Transition Program (#0061)

2. [Ref. 6101] Eleven ESE students (ten of whom were in our sample for ESE Support Levels 4 and 5) were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	(3.5000)	
113 Grades 9-12 with ESE Services	(1.5000)	
254 ESE Support Level 4	3.5000	
255 ESE Support Level 5	<u>2.0000</u>	<u>.0000</u>

Therapeutic Learning Center (#0071)

3. [Ref. 7101] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

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

Ketterlinus Elementary School (#0091)

4. [Ref. 9101] The *Matrix of Services* forms for four ESE students were prepared based on IEPs completed by other Florida school districts, and did not reflect the services offered by this school. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(2.5000)</u>	<u>.0000</u>

5. [Ref. 9102] The IEPs and *Matrix of Services* forms for four ESE students were not completed until after the surveys concerned. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Murray Middle School (#0171)

6. [Ref. 17170/71] Two teachers taught Mathematics to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. Since the students involved are cited in finding No. 7 (Ref. 17101), no audit adjustments were made here.

.0000

7. [Ref. 17101] The LEP Student Plans for six students were missing and could not be located. We also noted the following additional exceptions for two of the six students: (a) one had withdrawn from school prior to the reporting survey and should not have been included with that survey's results; and (b) one was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	2.5394	
130 ESOL	<u>(3.0394)</u>	(.5000)

8. [Ref. 17102] The files for two ESE students did not contain an IEP that covered the reporting surveys. We made the following audit adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

9. [Ref. 17103] The Matrix of Services forms for two ESE students were not reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	<u>.0000</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

St. Augustine High School (#0181)

10. [Ref. 18170] One teacher taught Primary Language Arts to classes that included LEP students; 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 students concerned were not notified of teacher’s out-of-field status. Additionally, the teacher had earned only 200 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher’s in-service training timeline. Since the students involved are cited in finding No. 13 (Ref. 18103), no audit adjustments were made here.

.0000

11. [Ref. 18101] The file for one part-time ESE student, who was enrolled in only a physical education class, did not contain any of the required ESE documentation necessary to support the student’s placement in ESE. We made the following audit adjustment:

103 Basic 9-12	.1500	
113 Grades 9-12 with ESE Services	(.1500)	.0000

12. [Ref. 18102] Five ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(.5000)	.0000

13. [Ref. 18103] The LEP Student Plans for ten students were missing and could not be located (seven students) or were incomplete (three students). The incomplete Plans did not include documentation showing the students’ instructional programs and course schedules. We also noted the parents of seven of these students were not notified of their children’s ESOL-placement. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
St. Augustine High School (#0181) (Continued)	
103 Basic 9-12	2.2750
130 ESOL	<u>(2.2750)</u>
	.0000
<p>14. [Ref. 18104] <u>One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) for homebound instruction under the Hospital and Homebound program. The student had been dismissed from that program prior to the reporting survey and was provided only on-campus instruction in Basic education. We made the following audit adjustment:</u></p>	
103 Basic 9-12	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
<p>15. [Ref. 18175] <u>Course No. 0500720 (Aerospace Applications of Math and Science) was incorrectly reported in program No. 300 (Career Education 9-12). It should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:</u></p>	
103 Basic 9-12	4.1000
300 Career Education 9-12	<u>(4.1000)</u>
	.0000
<p>16. [Ref. 18171/74] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One was out-of-field for Commercial Art and the other was out-of-field for ESE. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u></p>	
<u>Ref. 18171</u>	
103 Basic 9-12	.4500
254 ESE Support Level 4	<u>(.4500)</u>
	.0000
<u>Ref. 18174</u>	
103 Basic 9-12	.1500
300 Career Education 9-12	<u>(.1500)</u>
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

The Webster School (#0201)

17. [Ref. 20170] One ESE teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

101 Basic K-3	2.8000	
102 Basic 4-8	2.9830	
103 Basic 9-12	1.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(7.2530)	(.4700)

Allen D. Nease Senior High School (#0251)

18. [Ref. 25101] The course schedules for 41 students in OJT were incorrectly reported. The students' off-campus OJT courses were funded prior to the students’ on-campus instruction. We also noted that the timecards for 3 of these 41 students were missing and could not be located (see finding No. 19 (Ref. 25102)). We made the following audit adjustment:

103 Basic 9-12	5.7919	
300 Career Education 9-12	(5.7919)	.0000

19. [Ref. 25102] The timecards for seven Career Education students in OJT were missing and could not be located. We also noted that the course schedules for three of these seven students were funded using an incorrect priority (see finding No. 18 (Ref. 25101)). We made the following audit adjustment:

300 Career Education 9-12	(.9750)	(.9750)
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20. [Ref. 25172] One teacher did not hold a Florida teaching certificate, and was not otherwise qualified to teach. We made the following audit adjustment:

103 Basic 9-12	8.2667	
300 Career Education 9-12	(8.2667)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Allen D. Nease Senior High School (#0251) (Continued)

21. [Ref. 25174] One Science teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted the parents of students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.2250	
254 ESE Support Level 4	(.2250)	.0000
		<u>(.9750)</u>

Sebastian Middle School (#0301)

22. [Ref. 30101] The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

23. [Ref. 30102] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

24. [Ref. 30170] One teacher taught Social Science to a class that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.1834	
130 ESOL	(.1834)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Switzerland Point Middle School (#0321)

25. [Ref. 32170] The parents of LEP students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. Since the students involved are cited in finding No. 26 (Ref. 32101), no audit adjustments were made here.

.0000

26. [Ref. 32101] The LEP Student Plans for six students were incomplete. The Plans did not include documentation showing the students’ instructional programs and course schedules. We also noted that the Plans for two of the students were not prepared until after the October survey and the Plan for one of the students had not been reviewed and updated for the 2006-07 school year. We made the following audit adjustment:

102 Basic 4-8	2.1839	
130 ESOL	<u>(2.1839)</u>	<u>.0000</u>
		<u>.0000</u>

Osceola Elementary School (#0331)

27. [Ref. 33101] One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey’s results. We made the following audit adjustment:

254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
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28. [Ref. 33102] The number of instructional minutes reported for one student in the Hospital and Homebound program was overstated. The student was reported for 1,500 instructional minutes (.5000 FTE), but should have been reported for 240 minutes (.0800 FTE). We made the following audit adjustment:

255 ESE Support Level 5	<u>(.4200)</u>	(.4200)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Osceola Elementary School (#0331) (Continued)

29. [Ref. 33103] One student was reported incorrectly in program No. 112 (Grades 4-8 with ESE Services). The student had been dismissed from ESE prior to the reporting survey. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
		(.9200)

Mill Creek Elementary School (#0341)

30. [Ref. 34101] The LEP Student Plans for 15 students were incomplete. The Plans did not include documentation showing the students' instructional programs and course schedules. We also noted that the Plans for 2 of the 15 students were not reviewed and updated for the 2006-07 school year. We made the following audit adjustment:

101 Basic K-3	7.4617	
102 Basic 4-8	6.0000	
130 ESOL	(13.4617)	.0000

31. [Ref. 34102] One student was reported incorrectly in ESOL. The student had been dismissed for ESOL prior to the reporting survey. We made the following audit adjustment:

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

32. [Ref. 34103] One student was reported incorrectly in program No. 111 (Grades K-3 with ESE Services). The student had been dismissed from ESE prior to the reporting survey. We made the following audit adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
Mill Creek Elementary School (#0341) (Continued)		
33. [Ref. 34104] <u>One ESE student was not reported in accordance with his <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		.0000
Gamble Rogers Middle School (#0371)		
34. [Ref. 37101] <u>We noted the following exceptions involving four LEP students:</u>		
a. <u>The file for one student did not contain an <i>LEP Student Plan</i> or assessment documentation necessary to support the student's placement in ESOL for a sixth year.</u>		
b. <u>The <i>LEP Student Plans</i> for three students were not reviewed and updated for the 2006-07 school year. We also noted that the students' assessments were not completed until after the reporting survey, and the <i>Plan</i> for one of the students was incomplete and did not include documentation showing the student's instructional programs and course schedule.</u>		
<u>We made the following audit adjustment:</u>		
102 Basic 4-8	1.4672	
130 ESOL	(1.4672)	.0000
35. [Ref. 37102] <u>The <i>Matrix of Services</i> form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Cunningham Creek Elementary School (#0381)

36. [Ref. 38101] The LEP Student Plan for one student was incomplete. The Plan did not include documentation showing the student’s instructional programs and course schedule. We made the following audit adjustment:

102 Basic 4-8	.5534	
130 ESOL	(.5534)	.0000

37. [Ref. 38102] We noted the following exceptions involving one ESE student in the October and February surveys: (a) the student’s file did not contain a Matrix of Services form covering the October survey; and (b) the student was not reported in accordance with his Matrix form for the February survey. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

38. [Ref. 38103] The file for one ESE student in the October and February surveys did not contain an IEP or Matrix of Services form covering the October survey and the student was not reported in accordance with the student’s Matrix form for the February survey. We made the following audit adjustment:

102 Basic 4-8	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000

39. [Ref. 38104] The number of instructional minutes for one student, who was receiving both on-campus instruction and homebound instruction was incorrectly reported. The student was reported for on-campus instruction of 1,430 instructional minutes (.4766 FTE), but should have been reported for only 720 minutes (.2400 FTE). We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Cunningham Creek Elementary School (#0381)</u> (Continued)		
255 ESE Support Level 5	(.2366)	(.2366)
		(.2366)
<u>Ocean Palms Elementary School (#0391)</u>		
40. [Ref. 39170] <u>One teacher taught Primary Language Arts to classes that included LEP students; 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 the parents of the students concerned were not notified of the teacher's out-of-field status. Additionally, the teacher had earned only 60 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the students involved are cited in finding No. 41 (Ref. 39101), no audit adjustments were made here.</u>		
		.0000
41. [Ref. 39101] <u>The file for one LEP student did not contain an LEP Student Plan or documentation that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000

Pedro Menendez High School (#0401)

42. [Ref. 40101] The course schedules for six students in Career Education OJT was reported using an incorrect funding priority. The student's off-campus work hours were funded prior to the student's on-campus instruction. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
<u>Pedro Menendez High School (#0401)</u> (Continued)	
103 Basic 9-12	.6000
300 Career Education 9-12	(.6000)
	.0000
43. [Ref. 40102] <u>The timecards for three students in Career Education OJT were missing and could not be located. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.5750)
	(.5750)
	(.5750)
<u>Hastings Juvenile Correctional Facility (#0421)</u>	
44. [Ref. 42101] <u>The FTE calculations for 341 students (28 of whom were in our sample) were reported incorrectly in the July survey (160 students) and June survey (181 students). The calculations were based on varying numbers of instructional hours which exceeded 25 hours per week, the maximum fundable number of instructional hours. We made the following audit adjustment:</u>	
102 Basic 4-8	(.3327)
103 Basic 9-12	(.9050)
112 Grades 4-8 with ESE Services	(.1570)
113 Grades 9-12 with ESE Services	(.7771)
254 ESE Support Level 4	(.0854)
	(2.2572)
45. [Ref. 42102] <u>We noted the following exceptions involving two ESE students in program No. 254 (ESE Support Level 4): (a) the file for one student did not contain an IEP that covered the reporting survey; and (b) the Matrix of Services form for one student was missing and could not be located. We made the following audit adjustment:</u>	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	.1056
254 ESE Support Level 4	(.6056)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
Hastings Juvenile Correctional Facility (#0421) (Continued)		
46. [Ref. 42103] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.6056	
254 ESE Support Level 4	(.6056)	.0000
47. [Ref. 42104] <u>The file for one ESE student did not contain an IEP that was valid for the reporting survey. We made the following audit adjustment:</u>		
103 Basic 9-12	.1056	
254 ESE Support Level 4	(.1056)	.0000
48. [Ref. 42105] <u>We noted the following exceptions involving two ESE students: (a) one student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results; and (b) the attendance records for one student were missing and could not be located. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	(.6500)	
254 ESE Support Level 4	(.5000)	(1.1500)
49. [Ref. 42170] <u>One teacher was appropriately approved by the School Board to teach ESE out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
103 Basic 9-12	.1850	
254 ESE Support Level 4	(.1850)	.0000
		<u>(3.4072)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Timberlin Creek Elementary School (#0451)

50. [Ref. 45101] The LEP Student Plans for three students were either incomplete (two students) or missing (one student). The incomplete Plans did not include documentation showing the students' instructional programs and course schedules. We made the following audit adjustment:

101 Basic K-3	1.5000	
102 Basic 4-8	.5000	
130 ESOL	<u>(2.0000)</u>	.0000

51. [Ref. 45102] The LEP Student Plan for one student was not reviewed and updated for the 2006-07 school year until after the reporting survey. We made the following audit adjustment:

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

52. [Ref. 45170/71] Two teachers taught Primary Language Arts to classes that included LEP students; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. Additionally, the teachers had earned only 60 of the 300 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 45170</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000

<u>Ref. 45171</u>		
102 Basic 4-8	.3500	
130 ESOL	<u>(.3500)</u>	.0000
		<u>.0000</u>

(7.0838)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

St. Johns 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, 2007

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 for a particular survey are reported for FEFP funding; (2) students are reported in the proper funding categories and have the required documentation to support that reporting, particularly with regard to students in ESOL and ESE; (3) only eligible courses are reported for funding in ESOL; (4) timecards for students in OJT programs are properly completed and retained in readily accessible files; (5) teachers complete their in-service ESOL training according to their in-service training timelines; (6) teachers are properly certified or, if out-of-field, have School Board approval to teach out-of-field; and (7) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey concerned.

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 2006-2007

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 2006-2007
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

St. Johns 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, 2007

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, 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 Modifications 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

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 2006-2007

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

St. Johns 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, 2007

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
- Rule 6A-6.0907, F.A.C. Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

SCHEDULE F

St. Johns 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, 2007

Management agreed with our findings and recommendations.

A copy of management's response may be found on page 46 of this report.

The accompanying notes are an integral part of this schedule.

St. Johns County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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 St. Johns County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Johns 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 St. Johns County. For the fiscal year ended June 30, 2007, the District operated 35 schools, reported 26,833.27 unweighted FTE, and received approximately \$26.9 million in State funding 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 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.

St. Johns County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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 FTE. 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 FTE 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 2006-2007 school year were conducted during and for the following weeks: survey one was performed for July 10-14, 2006; survey two was performed for October 9-13, 2006; survey three was performed for February 5-9, 2007; and survey four was performed for June 11-15, 2007.

St. Johns County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2007

NOTE A - SUMMARY (Continued)

6. Educational Programs

The 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) ESOL; (3) ESE; 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, 2007. 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 FEFP. The following schools were in our sample:

St. Johns County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2007

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible ESOL Courses	1
1. St. Johns County Transition Program	2
2. Therapeutic Learning Center	3
3. Ketterlinus Elementary School	4 and 5
4. Murray Middle School	6 through 9
5. St. Augustine High School	10 through 16
6. The Webster School	17
7. Allen D. Nease Senior High School	18 through 21
8. Sebastian Middle School	22 through 24
9. Switzerland Point Middle School	25 and 26
10. Osceola Elementary School	27 through 29
11. Mill Creek Elementary School	30 through 33
12. Gamble Rogers Middle School	34 and 35
13. Cunningham Creek Elementary School	36 through 39
14. Ocean Palms Elementary School	40 and 41
15. Pedro Menendez High School	42 and 43
16. Hastings Juvenile Correctional Facility	44 through 49
17. Timberlin Creek Elementary School	50 through 52



DAVID W. MARTIN, 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 ST. JOHNS COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 13, 2007, that the St. Johns 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, 2007. 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 (AICPA) 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.

Compliance

In our opinion, the St. Johns 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, 2007.

The results of our examination disclosed noncompliance with State requirements. We considered this noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE B. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies¹, is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE A and SCHEDULE B.

The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

¹*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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 St. Johns 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,



David W. Martin, CPA
February 29, 2008

SCHEDULE A

St. Johns County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<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	353	100.00%	29,443	100.00%
Sample ²	-	-	278	0.94%
<u>General Test Results – Non-Sample Students</u>				
With Exceptions ³	-	-	0	NM
Net Audit Adjustments	-	-	0	NM
<u>Detailed Test Results - Sample Students</u>				
With Exceptions ³	-	-	6	(2.16%)
Net Audit Adjustments	-	-	(2)	(0.72%)
<u>Combined Test Results - Sample and Non-Sample Students</u>				
With Exceptions ³	-	-	6	NM
Net Audit Adjustments	-	-	(2)	NM

NM - Not Meaningful

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2007. The District reported 29,443 students in the following ridership categories: 593 in IDEA (K-12), Weighted; 6 in IDEA (K-12), Unweighted; 164 in IDEA (PK), Weighted; 7 in Teenage Parents and Infants; 990 in Hazardous Walking; 27,683 in Two Miles or More. The District also reported operating a total of 353 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are those with exceptions affecting their ridership classification. Students cited only for incorrect reporting days-in-term are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

St. Johns County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

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. The St. Johns 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, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 42.

**Students
Transported
Net Audit
Adjustments**

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 detailed tests involved verification of the specific ridership categories reported for students sampled from the October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.

Detailed Tests/Sample Students

1. [Ref. 51] The IEP for one student in IDEA (K-12), Weighted did not document that the student met one of the five criteria required for weighted classification. However, the student lived more than two miles from school and was eligible to be reported in Two Miles or More. We made the following audit adjustment:

October 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted

Two Miles or More

(1)

1

0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Johns County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests/Sample Students (Continued)

2. [Ref. 52] The bus driver reports for two students in the October survey indicated that the students did not ride the bus during that survey’s 11-day window; consequently, they were not eligible for State transportation funding. We made the following audit adjustment:

October 2006 Survey

90 Days-in-Term

Two Miles or More

(2)

(2)

3. [Ref. 53] Three students were reported incorrectly in IDEA (K-12), Weighted (one in the February survey and two in the June survey). The students were PK and should have been reported in IDEA (PK), Weighted. We made the following audit adjustments:

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Weighted

(1)

IDEA (PK), Weighted

1

June 2007 Survey

16 Days-in-Term

IDEA (K-12), Weighted

(2)

IDEA (PK), Weighted

2

0

Net Audit Adjustments – Detailed Tests/Sample Students

(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

St. Johns County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership categories; and (2) only those students who are enrolled in school during a survey and are transported by the District at least once during that survey’s 11-day window are reported with each survey’s results.

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

St. Johns County District School Board
Student Transportation
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Management agreed with our findings and recommendations.

A copy of management's response may be found on page 46 of this report.

The accompanying notes are an integral part of this schedule.

St. Johns County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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 St. Johns County

For the fiscal year ended June 30, 2007, the District received approximately \$6.9 million 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 2006	0	0
October 2006	161	14,403
February 2007	156	14,856
June 2007	<u>36</u>	<u>184</u>
Total	<u>353</u>	<u>29,443</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

St. Johns County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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, 2007. 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

St. Johns County School District
40 Orange Street
St. Augustine, Florida 32084
(904) 819-7500
www.stjohns.k12.fl.us

Joseph G. Joyner, Ed.D.
Superintendent



April 3, 2008

Mr. David W. Martin, CPA
Auditor General - State of Florida
G74 Claude pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin,

On February 29, 2008 you provided a draft of your examination of our full-time equivalent students (FTE) for the fiscal year ended June 30, 2007.

We have reviewed the FTE audit and will exercise more care and take corrective action as appropriate to ensure that:

1. Teachers

Teachers complete all in-service training pursuant to their in-service training time lines.

Teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field. Parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status.

2. Students

Eligible courses are reported for funding in the English for Speakers of Other Languages (ESOL) program and only eligible students who are in attendance and membership for a particular survey are reported for FEFP Funding. Students are reported in the proper FEFP funding categories and have adequate documentation to support reporting, particularly with regards to students in ESOL and Exceptional education.

On-campus instruction of students in on-the-job training (OJT) is funded prior to their off-site OJT time. Time cards for OJT students are retained in readily accessible files.

The St. Johns County School District will inspire in all students a passion for lifelong learning, creating educated and caring contributors to the world.

School Board Beverly Slough District 1 Tommy Allen District 2 Bill Mignon District 3 Bill Fehling District 4 Carla Wright District 5

Page Two - Mr. David W. Martin, CPA
Auditor General - State of Florida

3. FTE Calculations for July 2006 and June 2007 Surveys

The number of instructional minutes and the correct number of days-in-term are correctly determined prior to reporting students' course schedules.

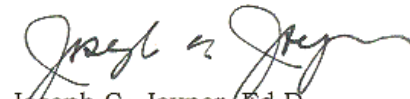
4. Transportation

We have also received your comments regarding Florida Education Finance Program (FEFP) transportation calculations and will exercise more care and take corrective action to ensure that:

1. Transported students who are enrolled in school and attending during the survey period are reported with that survey's results.
2. The number of students reported in each ridership category is in agreement with supporting detailed records.

Thank you for your assistance.

Sincerely,



Joseph G. Joyner, Ed.D
Superintendent of Schools

JGJ/vm

Cc: Conley Weiss, Chief Financial Officer
Tom Schwarm, Senior Director of School Operations