

**BRADFORD COUNTY  
DISTRICT SCHOOL BOARD**

Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
and  
Student Transportation

For the Fiscal Year Ended  
June 30, 2014



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

Bradford County District School Board members and the Superintendent of Schools who served during the 2013-14 fiscal year are listed below:

| <u>Member</u>  | <u>District<br/>No.</u> |
|--|-------------------------|
| Archie Kittles, Vice Chair to 11-17-13,<br>Chair from 11-18-13 | 1                       |
| Stacey Shuford Creighton, Chair to 11-17-13                    | 2                       |
| Randy Jones, Vice Chair from 11-18-13                          | 3                       |
| Elbert E. Hersey   | 4                       |
| Roman M. Alvarez   | 5                       |
| Harold C. "Chad" Farnsworth, III, Superintendent               |                         |

The team leader was Jeremy A. Riggins, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at [davidhughes@aud.state.fl.us](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General are available at:

[www.myflorida.com/audgen](http://www.myflorida.com/audgen)

Printed copies of our reports may be requested by contacting us at:

**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 • 111 West Madison Street • Tallahassee, FL 32399-1450 • (850) 412-2722**

**BRADFORD COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

|      |   |
|------|---|
| ELL  | English Language Learners                   |
| ESE  | Exceptional Student Education               |
| ESOL | English for Speakers of Other Languages     |
| FAC  | Florida Administrative Code                 |
| FEFP | Florida Education Finance Program           |
| FS   | Florida Statutes                            |
| FTE  | Full-Time Equivalent                        |
| IDEA | Individuals with Disabilities Education Act |
| IEP  | Individual Educational Plan                 |
| OJT  | On-the-Job Training                         |
| PK   | Prekindergarten                             |

**BRADFORD COUNTY DISTRICT SCHOOL BOARD**  
**TABLE OF CONTENTS**

|   | Page<br>No. |
|---|-------------|
| SUMMARY .....   | i           |
| <b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b>                        |             |
| Independent Auditor’s Report.....                                 | 1           |
| Schedule A – Populations, Test Selection, and Test Results.....   | 4           |
| Schedule B – Effect of Proposed Adjustments on Weighted FTE ..... | 6           |
| Schedule C – Proposed Adjustments by School .....                 | 7           |
| Schedule D – Findings and Proposed Adjustments .....              | 8           |
| Schedule E – Recommendations and Regulatory Citations.....        | 11          |
| Notes to Schedules .....  | 14          |
| <b>STUDENT TRANSPORTATION</b>                                     |             |
| Independent Auditor’s Report.....                                 | 17          |
| Schedule F – Populations, Test Selection, and Test Results.....   | 19          |
| Schedule G – Findings and Proposed Adjustments .....              | 21          |
| Schedule H – Recommendations and Regulatory Citations.....        | 25          |
| Notes to Schedules .....  | 26          |
| MANAGEMENT’S RESPONSE .....                                       | 27          |

## SUMMARY

---

### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12 (OJT), the Bradford County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of the number of full-time equivalent (FTE) students and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014:

- Of the 23 teachers in our test, 5 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status. The District did not report any charter schools; therefore, none of the 23 teachers included in our test taught at charter schools.
- Three of the 10 students in our Career Education 9-12 (OJT) test had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The District did not report any charter schools; therefore, none of the students included in our tests attended charter schools.

Noncompliance related to the reported FTE resulted in 8 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .5487 (negative .5487 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 2.4901 (negative 2.4901 is all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 34 students.

The weighted adjustments to the FTE are presented in our report for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE by the base student allocation amount. For the Bradford County District School Board, the estimated gross dollar effect of our proposed adjustments to the reported FTE is a negative \$9,344 (negative 2.4901 times \$3,752.30), of which all is applicable to District schools other than charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

### SCHOOL DISTRICT OF BRADFORD COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Bradford County. Those services are provided primarily to prekindergarten

through twelfth-grade students and 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 Bradford County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 10 District schools other than charter schools and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 3,007.62 unweighted FTE as recalibrated for those students and received approximately \$12.7 million in State funding through the FEFP.

|  |
|--|
| FLORIDA EDUCATION FINANCE PROGRAM (FEFP) |
|--|

### **Full-Time Equivalent (FTE) Students**

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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. The funding provided by the FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

## **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$753,618 for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT ON THE NUMBER OF FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Bradford County District School Board's compliance 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, 2014. 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 2013-14* 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.

Our examination procedures disclosed the following material noncompliance:

### **Teachers**

Of the 23 teachers in our test, 5 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status.<sup>1</sup> The District did not report any charter schools; therefore, none of the 23 teachers included in our test taught at charter schools.

<sup>1</sup> For teachers, see *SCHEDULE D*, Findings 1, 2, and 8.

## Students

Three of the 10 students in our Career Education 9-12 (OJT) test<sup>2</sup> had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The District did not report any charter schools; therefore, none of the students included in our tests attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12 (OJT), the Bradford 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, 2014.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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.<sup>3</sup> 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 certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance on the District's reported FTE is presented in *SCHEDULES A, B, C, and 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.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate

---

<sup>2</sup> For Career Education 9-12 (OJT), see *SCHEDULE D*, Findings 4 and 5.

<sup>3</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
October 1, 2015

# SCHEDULE A

## POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENTS

### Reported FTE

The funding provided by the FEFP is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTES A3, A4, and A5.) The District reported 3,007.62 unweighted FTE as recalibrated for those students at 10 District schools other than charter schools and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2014.

### Schools and Students

As part of our examination procedures, we tested the FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (12) consisted of the total number of brick and mortar schools in the District that offered courses, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,867) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT. Our populations and tests of schools and students are summarized as follows:

| Programs                   | Number of Schools |      | Number of Students<br>at Schools Tested |           | Students<br>with<br>Exceptions | Recalibrated<br>Unweighted FTE |                | Proposed<br>Adjustments |
|----------------------------|-------------------|------|---|-----------|--------------------------------|--------------------------------|----------------|-------------------------|
|                            | Population        | Test | Population                              | Test      |                                | Population                     | Test           |                         |
| Basic                      | 11                | 7    | 1,357                                   | 45        | 1                              | 2,191.8000                     | 35.3067        | 1.2388                  |
| Basic with ESE Services    | 11                | 6    | 486                                     | 30        | 2                              | 716.7500                       | 20.6890        | (.1684)                 |
| ESOL                       | 1                 | 1    | 2                                       | 2         | 0                              | .8600                          | .8536          | .0000                   |
| ESE Support Levels 4 and 5 | 5                 | 2    | 10                                      | 8         | 0                              | 14.5600                        | 2.1976         | (.4757)                 |
| Career Education 9-12      | 2                 | 1    | <u>12</u>                               | <u>10</u> | <u>3</u>                       | <u>83.6500</u>                 | <u>2.4881</u>  | <u>(1.1434)</u>         |
| All Programs               | 12                | 7    | <u>1,867</u>                            | <u>95</u> | <u>6</u>                       | <u>3,007.6200</u>              | <u>61.5350</u> | <u>(.5487)</u>          |

### Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (45 of which all are applicable to District schools other than charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 23 and found exceptions for 5. The District did not report any charter schools; therefore, none of the 23 teachers included in our test taught at charter schools.

## **Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the 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. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE and the computation of their financial impact is the responsibility of the Department of Education.

## SCHEDULE B

---

### EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE FULL-TIME EQUIVALENT (FTE) STUDENTS

| <u>No. Program</u> <sup>1</sup>   | <u>Proposed Net Adjustment</u> <sup>2</sup> | <u>Cost Factor</u> | <u>Weighted FTE</u> <sup>3</sup> |
|-----------------------------------|---|--------------------|----------------------------------|
| 103 Basic 9-12                    | 1.2388                                      | 1.011              | 1.2524                           |
| 112 Grades 4-8 with ESE Services  | (.4166)                                     | 1.000              | (.4166)                          |
| 113 Grades 9-12 with ESE Services | .2482                                       | 1.011              | .2509                            |
| 255 ESE Support Level 5           | (.4757)                                     | 5.089              | (2.4208)                         |
| 300 Career Education 9-12         | <u>(1.1434)</u>                             | 1.011              | <u>(1.1560)</u>                  |
| Total                             | <u>(.5487)</u>                              |                    | <u>(2.4901)*</u>                 |

***\*The District did not report any charter schools and there were no proposed adjustments for charter schools. Thus, there was no effect on the District's weighted FTE.***

---

<sup>1</sup> See NOTE A7.

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

<sup>3</sup> Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE 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 adjustments. That computation is the responsibility of the Department of Education. (See NOTE A5.)

## SCHEDULE C

---

### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENTS

| <u>No.</u> <u>Program</u>         | <u>Proposed Adjustments</u> <sup>1</sup> |                |              | <u>Total</u>    |
|-----------------------------------|--|----------------|--------------|-----------------|
|                                   | <u>#0021</u>                             | <u>#0171</u>   | <u>#7004</u> |                 |
| 103 Basic 9-12                    | 1.3920                                   | .....          | (.1532)      | 1.2388          |
| 112 Grades 4-8 with ESE Services  | .....                                    | (.4166)        | .....        | (.4166)         |
| 113 Grades 9-12 with ESE Services | .....                                    | .....          | .2482        | .2482           |
| 255 ESE Support Level 5           | (.4757)                                  | .....          | .....        | (.4757)         |
| 300 Career Education 9-12         | <u>(.9163)</u>                           | <u>(.2271)</u> | <u>.....</u> | <u>(1.1434)</u> |
| Total                             | <u>.0000</u>                             | <u>(.6437)</u> | <u>.0950</u> | <u>(.5487)</u>  |

---

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A5.)

# SCHEDULE D

---

## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENTS

### 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 2013-14* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12 (OJT), the Bradford County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of FTE students under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 11.

### Findings

**Proposed Net  
Adjustments  
(Unweighted FTE)**

*Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A6). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

### Bradford High School (#0021)

1. [Ref. 2170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught a course that required certification in Television Production. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

|                           |                |       |
|---------------------------|----------------|-------|
| 103 Basic 9-12            | .9163          |       |
| 300 Career Education 9-12 | <u>(.9163)</u> | .0000 |

**Findings**

**Bradford High School (#0021)** (Continued)

2. [Ref. 2171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Art, English, Math, Physical Education, Science, Social Science, ESE, and Agriculture (Ref. 2171) or Reading, English, Math, Music, Science, Social Science, and Agriculture (Ref. 2172). We noted that the School Board approved the teachers to teach out of field in Homebound, which is not a certification area. Additionally, we noted that the parental notification letters did not indicate the teachers' specific out-of-field areas. We propose the following adjustments:

|                         |                |              |
|-------------------------|----------------|--------------|
| <u>Ref. 2171</u>        |                |              |
| 103 Basic 9-12          | .2680          |              |
| 255 ESE Support Level 5 | <u>(.2680)</u> | .0000        |
| <br>                    |                |              |
| <u>Ref. 2172</u>        |                |              |
| 103 Basic 9-12          | .2077          |              |
| 255 ESE Support Level 5 | <u>(.2077)</u> | <u>.0000</u> |
|                         |                | <u>.0000</u> |

**Bradford-Union Technical Center (#0171)**

3. [Ref. 17101] One ESE student was not in attendance during the October 2013 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

|                                  |                |         |
|----------------------------------|----------------|---------|
| 112 Grades 4-8 with ESE Services | <u>(.4166)</u> | (.4166) |
|----------------------------------|----------------|---------|

4. [Ref. 17102] The timecard for one Career Education 9-12 (OJT) student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

|                           |                |         |
|---------------------------|----------------|---------|
| 300 Career Education 9-12 | <u>(.0750)</u> | (.0750) |
|---------------------------|----------------|---------|

5. [Ref. 17103] Two Career Education 9-12 (OJT) students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

|                           |                |                |
|---------------------------|----------------|----------------|
| 300 Career Education 9-12 | <u>(.1521)</u> | <u>(.1521)</u> |
|                           |                | <u>(.6437)</u> |

**Findings**

**Bradford Virtual Franchise (#7004)**

6. [Ref. 700401] The course schedule for one virtual education student was incorrectly reported. The student was reported for two courses at .1600 FTE each. The student's academic history documented the completion of both courses for one semester; therefore, each course should have been reported for .0834 FTE. We propose the following adjustment:

|                |                |         |
|----------------|----------------|---------|
| 103 Basic 9-12 | <u>(.1532)</u> | (.1532) |
|----------------|----------------|---------|

7. [Ref. 700402] The course schedule for one virtual education student was incorrectly reported. The student was reported for a total of .7518 FTE inclusive of all courses taken; however, we noted that four of the courses were reported at .0834 FTE each equating to a half semester. However, the student's academic history documented the completion of the four courses for a full year; thus, each course should have been reported for a full-years' worth of FTE (approximately .1667 FTE per course) not to exceed 1.0000 FTE overall for the student's total reporting. Accordingly, we propose the following adjustment:

|                                   |              |              |
|-----------------------------------|--------------|--------------|
| 113 Grades 9-12 with ESE Services | <u>.2482</u> | <u>.2482</u> |
|                                   |              | <u>.0950</u> |

**Bradford Virtual Instruction Program (#7023)**

8. [Ref. 702370/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in Elementary Education but taught courses that required certification in Music and Art (Ref. 702370) or Music (Ref. 702371). We also noted that the parents of the students were not notified of the teachers' out-of-field status. Since these classes were comprised of all Basic education students, we present this disclosure Finding with no proposed adjustments.

.0000

.0000

**Proposed Net Adjustment**

(.5487)

# SCHEDULE E

## RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENTS

### RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (2) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (3) course schedules and the associated FTE for students enrolled in virtual education programs are reviewed and verified to ensure that the course schedules are accurately reported and the FTE is only reported for courses that have been successfully completed; (4) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field and the teachers' out-of-field subject areas are clearly specified; and (5) parents are timely and appropriately notified when their children are assigned to teachers teaching out of field.

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 the determination and reporting of the number of FTE students under the FEFP.

### REGULATORY CITATIONS

#### **Reporting**

- Section 1007.271(21), FS ..... Dual Enrollment Programs
  - Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program
  - Section 1011.61, FS ..... Definitions
  - Section 1011.62, FS ..... Funds for Operation of Schools
  - Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys
  - Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records
- FTE General Instructions 2013-14*

#### **Attendance**

- Section 1003.23, FS ..... Attendance Records and Reports
  - Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records
  - Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records
- FTE General Instructions 2013-14*
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

**English for Speakers of Other Languages (ESOL)**

- Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners
- Rule 6A-6.09021, FAC ..... Annual English Language Proficiency Assessment for English Language Learners (ELLs)
- Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program
- Rule 6A-6.0903, FAC ..... Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program
- Rule 6A-6.09031, FAC ..... Post Reclassification of English Language Learners (ELLs)
- Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners

**Career Education On-the-Job Attendance**

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

**Career Education On-the-Job Funding Hours**

- Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs

*FTE General Instructions 2013-14*

**Exceptional Education**

- Section 1003.57, FS ..... Exceptional Students Instruction
- Section 1011.62, FS ..... Funds for Operation of Schools
- Section 1011.62(1)(e), FS ..... Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, FAC ..... Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, FAC ..... Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services
- Rule 6A-6.0334, FAC ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, FAC ..... Definitions, ESE Policies and Procedures, and ESE Administrators

Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities

*Matrix of Services Handbook (2012 Revised Edition)*

**Teacher Certification**

Section 1012.42(2), FS ..... Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, FS ..... Positions for Which Certificates Required

Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel

Rule 6A-1.0503, FAC ..... Definition of Qualified Instructional Personnel

Rule 6A-4.001, FAC ..... Instructional Personnel Certification

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

**Virtual Education**

Section 1002.321, FS ..... Digital Learning

Section 1002.37, FS ..... The Florida Virtual School

Section 1002.45, FS ..... Virtual Instruction Programs

Section 1002.455, FS ..... Student Eligibility for K-12 Virtual Instruction

Section 1003.498, FS ..... School District Virtual Course Offerings

**Charter Schools**

Section 1002.33, FS ..... Charter Schools

# NOTES TO SCHEDULES

---

|   |
|---|
| <b>NOTE A – SUMMARY</b><br><b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b> |
|---|

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

## **1. School District of Bradford County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Bradford County, Florida. Those services are provided primarily to prekindergarten through twelfth-grade students and 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 Bradford County.

For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 10 District schools other than charter schools and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 3,007.62 unweighted FTE as recalibrated for those students and received approximately \$12.7 million in State funding through the FEFP. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## **2. Florida Education Finance Program (FEFP)**

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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.

## **3. Full-Time Equivalent (FTE) Students**

The funding provided by the 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 prekindergarten 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 4 through 12, 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. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be

reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

#### **4. Recalibration of FTE to 1.0**

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

#### **5. 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.

#### **6. FTE Reporting Survey Periods**

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of one week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

#### **7. 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.

## 8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

|                   |       |   |
|-------------------|-------|---|
| Chapter 1000, FS  | ..... | K-20 General Provisions                             |
| Chapter 1001, FS  | ..... | K-20 Governance                                     |
| Chapter 1002, FS  | ..... | Student and Parental Rights and Educational Choices |
| Chapter 1003, FS  | ..... | Public K-12 Education                               |
| Chapter 1006, FS  | ..... | Support for Learning                                |
| Chapter 1007, FS  | ..... | Articulation and Access                             |
| Chapter 1010, FS  | ..... | Financial Matters                                   |
| Chapter 1011, FS  | ..... | Planning and Budgeting                              |
| Chapter 1012, FS  | ..... | Personnel   |
| Chapter 6A-1, FAC | ..... | Finance and Administration                          |
| Chapter 6A-4, FAC | ..... | Certification                                       |
| Chapter 6A-6, FAC | ..... | Special Programs I                                  |

|   |
|---|
| <b>NOTE B – TESTING<br/>FULL-TIME EQUIVALENT (FTE) STUDENTS</b> |
|---|

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of the number of FTE students under the FEFP. The following schools were selected for testing:

| <u>School</u>                           | <u>Findings</u> |
|---|-----------------|
| 1. Bradford High School                 | 1 and 2         |
| 2. Starke Elementary School             | NA              |
| 3. Brooker Elementary School            | NA              |
| 4. Bradford-Union Technical Center      | 3 through 5     |
| 5. Hampton Elementary School            | NA              |
| 6. Bradford Virtual Franchise           | 6 and 7         |
| 7. Bradford Virtual Instruction Program | 8               |



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated June 25, 2015, that the Bradford County District School Board complied with State requirements governing the determination and reporting of students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. 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 2013-14* 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.

In our opinion, management's assertion that the Bradford County District School Board complied with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant

agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. 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.<sup>1</sup> The noncompliance mentioned above, while indicative of certain control deficiencies,<sup>2</sup> is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's determination and reporting of students transported under the FEFP is presented in *SCHEDULES F* and *G*.

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
October 1, 2015

---

<sup>1</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

<sup>2</sup> 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.

# SCHEDULE F

---

## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (76) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (3,488) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

| <u>Ridership Category</u>            | <u>Number of<br/>Students<br/>Transported</u> |
|--------------------------------------|---|
| Teenage Parents and Infants          | 19  |
| IDEA – PK through Grade 12, Weighted | 153   |
| All Other FEFP Eligible Students     | <u>3,316</u>                                  |
| Total                                | <u>3,488</u>                                  |

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included in our error rate determination.

Our examination results are summarized below:

| <u>Description</u>   | <u>Students</u>            |                                    |
|--|----------------------------|------------------------------------|
|  | <u>With<br/>Exceptions</u> | <u>Proposed Net<br/>Adjustment</u> |
| Our tests included 254 of the 3,488 students reported as being transported by the District.  | 6                          | (5)                                |
| We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 29 students. | <u>29</u>                  | <u>(29)</u>                        |
| Total  | <u>35</u>                  | <u>(34)</u>                        |

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the Department of Education.

# SCHEDULE G

---

## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### 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 2013-14* issued by the Department of Education. The Bradford County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 25.

### Findings

**Students  
Transported  
Proposed Net  
Adjustments**

*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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general test of the reported ridership disclosed that one student was not listed on the bus driver’s report. We propose the following adjustment:

**July 2013 Survey**

10 Days in Term

All Other FEFP Eligible Students

(1)

(1)

2. [Ref. 52] Our general test of the reported ridership disclosed that several students reported for State transportation funding did not have a matching demographic record in the State FTE database. We provided the relevant information to District staff allowing them to research this issue and provide us with documentation to support the eligibility of these students for transportation reporting. Three students could not be validated

**Findings**

and, as a result, were not eligible for State transportation funding. We propose the following adjustments:

**October 2013 Survey**

36 Days in Term

IDEA - PK through Grade 12, Weighted (1)

**February 2014 Survey**

88 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (1) (3)

3. [Ref. 53] Our general test disclosed that 25 students were not eligible for State transportation funding as follows: (a) 4 PK students were not IDEA students and were not enrolled in a Teen Parent Program, and (b) 21 students were enrolled in a summer reading camp program where State transportation funding is no longer provided. We propose the following adjustments:

**October 2013 Survey**

90 Days in Term

All Other FEFP Eligible Students (2)

**February 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (2)

**June 2014 Survey**

9 Days in Term

All Other FEFP Eligible Students (21) (25)

4. [Ref. 54] The reported ridership of three students in our test was not adequately supported. The students were either not listed on the bus drivers' reports or the bus drivers' reports indicated the students were not transported during the reporting survey period. We propose the following adjustments:

**July 2013 Survey**

10 Days in Term

All Other FEFP Eligible Students (1)

**October 2013 Survey**

90 Days in Term

All Other FEFP Eligible Students (1)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**February 2014 Survey**

90 Days in Term

|                                  |     |     |
|----------------------------------|-----|-----|
| All Other FEFP Eligible Students | (1) | (3) |
|----------------------------------|-----|-----|

5. [Ref. 55] Two students in our tests were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**July 2013 Survey**

10 Days in Term

|                                  |     |  |
|----------------------------------|-----|--|
| All Other FEFP Eligible Students | (1) |  |
|----------------------------------|-----|--|

**October 2013 Survey**

90 Days in Term

|                                  |     |     |
|----------------------------------|-----|-----|
| All Other FEFP Eligible Students | (1) | (2) |
|----------------------------------|-----|-----|

6. [Ref. 56] One student in our tests was incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. An IEP was not available to document that the student met at least one of the five criteria for the IDEA-Weighted classification; however, we determined that the student was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

**July 2013 Survey**

10 Days in Term

|                                      |          |   |
|--------------------------------------|----------|---|
| IDEA - PK through Grade 12, Weighted | (1)      |   |
| All Other FEFP Eligible Students     | <u>1</u> | 0 |

7. [Ref. 57] The number of days in term for 342 students transported to Starke Elementary School was incorrectly reported in the October 2013 reporting survey period. The school was closed due to a mold problem on August 23, 2013. The students were relocated to various schools in the District and began instruction at the alternate locations on September 3, 2013; therefore, the Starke Elementary School students were transported for 6 fewer days than the other District students during the October 2013 reporting survey period. We propose the following adjustment:

| <u>Findings</u>                      |            | <u>Students<br/>Transported<br/>Proposed Net<br/>Adjustments</u> |
|--------------------------------------|------------|--|
| <b>October 2013 Survey</b>           |            |  |
| <u>90 Days in Term</u>               |            |  |
| IDEA - PK through Grade 12, Weighted | (4)        |  |
| All Other FEFP Eligible Students     | (338)      |  |
| <u>84 Days in Term</u>               |            |  |
| IDEA - PK through Grade 12, Weighted | 4          |  |
| All Other FEFP Eligible Students     | <u>338</u> | <u>0</u>   |
| <b>Proposed Net Adjustment</b>       |            | <u>(34)</u>  |

# SCHEDULE H

---

## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days in term are accurately reported; (2) only students whose IEPs specify the need for extended school year education and transportation as a related service and students attending a nonresidential Department of Juvenile Justice educational program are reported for State transportation funding during the summer reporting surveys; (3) transportation management review the database for completeness and accuracy to ensure that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding; (4) only PK students who are classified as students with disabilities under the IDEA or who are enrolled in the Teenage Parent Program are reported for State transportation funding; (5) only those students who are recorded on bus drivers' reports as having been transported by the District at least once during the reporting survey period are reported for State transportation funding; (6) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for such classification as noted on the students' IEPs that are retained; and (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living more than 2 miles from their assigned school.

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 the determination and reporting of students transported under the FEFP.

### REGULATORY CITATIONS

- Section 1002.33, FS ..... Charter Schools
- Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
- Section 1011.68, FS ..... Funds for Student Transportation
- Chapter 6A-3, FAC ..... Transportation
- Student Transportation General Instructions 2013-14*

# NOTES TO SCHEDULES

## NOTE A - SUMMARY STUDENT TRANSPORTATION

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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

### 2. Transportation in Bradford County

For the fiscal year ended June 30, 2014, the District received \$753,618 for student transportation as part of the State funding through the FEFP. The District's reporting of students transported by survey period was as follows:

| <u>Survey Period</u> | <u>Number of Vehicles</u> | <u>Number of Students</u> |
|----------------------|---------------------------|---------------------------|
| July 2013            | 5                         | 44                        |
| October 2013         | 33                        | 1,706                     |
| February 2014        | 33                        | 1,697                     |
| June 2014            | <u>5</u>                  | <u>41</u>                 |
| Total                | <u>76</u>                 | <u>3,488</u>              |

### 3. Statutes and Rules

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

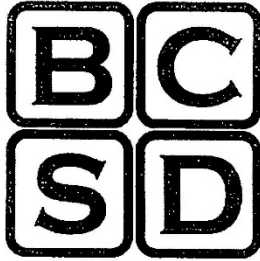
- Section 1002.33, FS ..... Charter Schools
- Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
- Section 1011.68, FS ..... Funds for Student Transportation
- Chapter 6A-3, FAC ..... Transportation

## NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of students transported under the FEFP.

## MANAGEMENT'S RESPONSE

---



### Bradford County School District

Chad Farnsworth, Superintendent

501 W. Washington Street • Starke, FL 32091 • 904.966.6800

October 1, 2015

Ms. Sherrill F. Norman, CPA  
Auditor General  
111 W. Madison St., Suite G74  
Tallahassee, FL 32399-1400

Dear Ms. Norman:

The purpose of this letter is to address the preliminary and tentative report for full-time equivalent (FTE) students and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014, by the Bradford County District School Board for the Bradford County School District.

Below you will find a detailed status update of the corrective actions taken to address each one of the findings. It is of utmost importance to both the Superintendent and the Bradford County School Board that all findings are resolved based on the recommendations provided by the State of Florida, Auditor General's Office. Thank you for your dedicated time and interest in improving the functions, policies and procedures of our school district.

#### Full-time Equivalent (FTE) Findings

**Finding #1 [Ref. 2170], 2 [Ref. 2171/72], 8 [Ref. 702370/71] :**

**Corrective Action - The processes and procedures for documenting out of field teachers have been closely scrutinized. The HR director for the district will cross reference all in-field and out of field data for all teachers against the master schedules of schools as well as personnel files. Adjustments are also being made to the notification letters that go home to parents so that they specifically address all areas where teachers are out of field. Out of field letters will now also be sent to parents of students participating in virtual programs. Once all data has been verified as accurate a list of those teachers will be sent before the board for approval.**

Finding #3 [Ref. 17101] :

Corrective Action - Greater attention will be devoted toward ensuring accuracy of reporting for ESE students at the B/U Tech Center. The district will EE/SS Department will assist in monitoring for accuracy prior to reporting.

Finding #4 [Ref. 17102], 5 [Ref. 17103] :

Corrective Action - The administration will more closely monitor the time card documentation of students participating in the OJT program. The OJT teacher will provide quarterly updates to administration on the employment activities of his/her students.

Finding #6 [Ref. 700401], 7 [Ref. 700402] :

Corrective Action- The course schedule of all virtual education students will be cross referenced and examined by a designated district office administrator with the data entry personnel at the school where it is entered to ensure greater accuracy and a reduction of reporting errors.

Student Transportation Findings

Finding #1 [Ref. 51], 2 [Ref.52], 4 [Ref. 54], 5 [Ref.55] :

Corrective Action- An emphasis will be conveyed through annual trainings to the drivers in regards to the importance of reporting student ridership accurately. Since integrating the FOCUS student data system with our Versa-Tran transportation system we have worked through most of the issues in regards to accuracy of data relayed between the two systems. We are now able to track ridership and the 2 mile radius threshold with greater accuracy.

Finding #3 [Ref. 53] :

Corrective Action- (a) Closer examination will be applied to our PK students to ensure that they meet qualifications to be reported for ridership. This will be accomplished through additional reviews of data by PK / teen parent coordinator, exceptional education department and the transportation department.  
(b) Adjustments will be made to transportation budget in order to meet transportation needs for the summer reading camp program.

**Finding #6 [Ref. 56] :**

**Corrective Action-** Transportation personnel will come to the Exceptional Education/Student Services Department to review the IEPs of students that are showing eligible for weighted ridership prior to the reporting period.

**Finding#7 [Ref. 57] :**

**Corrective Action-** Although this error occurred under extraordinary conditions, the administrative team has discussed the importance of accurately tracking data when these situations arise. When planning for school closures due to any situation that deviates from the approved calendar transportation ridership will be recorded and reported accurately.

As Superintendent, on behalf of the Bradford County School District and Bradford County School Board, I would like reiterate our strong desire for overall improvement in the areas of systems, policies and procedures which guide our district. We take all findings and recommendations very seriously. Please rest assure that we are striving everyday as a small rural district to meet all of the expectations of both our community and the State of Florida. Thank you for your attention to this matter.

Sincerely,



Chad Farnsworth  
Superintendent of Schools  
Bradford County School District