

**JEFFERSON COUNTY  
DISTRICT SCHOOL BOARD**

Florida Education Finance Program  
Full-Time Equivalent Student Enrollment  
and  
Student Transportation

For the Fiscal Year Ended  
June 30, 2015



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2014-15 fiscal year, Al Cooksey served as Superintendent and the following individuals served as Board members:

Board Member	District No.
Phil Barker, Chair to 11-17-14	1
Sandra G. Saunders, Chair from 11-18-14, Vice Chair to 11-17-14	2
Shirley A. Washington, Vice Chair from 11-18-14	3
Larry Halsey	4
Charles Boland	5

The team leader was Alex 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.

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**JEFFERSON COUNTY DISTRICT SCHOOL BOARD**  
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## SUMMARY

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### 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 English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Jefferson County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically:

- Of the 21 teachers in our test, 4 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.
- We noted 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 for one of the eight students in our ESOL test and all six students in our Career Education 9-12 test.

Noncompliance related to the reported FTE student enrollment resulted in five findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 1.2389 but has a potential impact on the District's weighted FTE of negative 1.4029. Noncompliance related to student transportation resulted in six findings and a proposed net adjustment of negative 26 students.

The weighted adjustments to the FTE student enrollment 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 student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was \$4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$5,656 (negative 1.4029 times \$4,031.77).

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 student enrollment and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

### THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Jefferson County, Florida. Those services are provided primarily to prekindergarten through 12<sup>th</sup>-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 Jefferson 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. The District had two District schools, one District cost center, and one virtual education cost center serving prekindergarten through 12<sup>th</sup>-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2015, State funding totaling \$2.5 million was provided through the FEFP to the District for the District-reported 858.18 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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### **FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12<sup>th</sup>-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 costs 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. 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 FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 student enrollment reported for the student by all school districts, including the Florida Virtual School 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 student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported 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 Exceptional Student Education 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. The District received \$225,590 for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA  
Auditor General

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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 ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Jefferson County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for teachers and students in our English for Speakers of Other Languages (ESOL) and Career Education 9-12 tests 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.

In our opinion, except for the material noncompliance with State requirements 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 ESOL and Career Education 9-12, the Jefferson County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

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<sup>1</sup> 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. 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. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. 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 ESOL and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment 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.

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<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.

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 SBE, 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  
December 13, 2016

# SCHEDULE A

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

### Reported FTE

The funding provided by the Florida Education Finance Program (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, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2015, the Jefferson County District School Board (District) reported to the Department of Education 858.18 unweighted FTE as recalibrated at two District schools, one District cost center, and one virtual education cost center. The District did not report any charter schools.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (4) consisted of the two brick and mortar schools and one District cost center in the District that offered courses as well as the designated District virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (935) 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 on-the-job training.

We noted the following material noncompliance: 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 for one of the eight students in our ESOL test<sup>2</sup> and all 6 students in our Career Education 9-12 test.<sup>3</sup>

Our populations and tests of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students with Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	3	3	754	27	1	685.9400	23.1841	4.1043
Basic with ESE Services	3	2	157	9	0	144.5200	8.5000	.0000
ESOL	1	1	15	8	1	12.9200	6.8776	(2.3987)
ESE Support Levels 4 and 5	2	1	1	1	0	.6600	.4999	.0000
Career Education 9-12	1	1	8	6	6	14.1400	1.0380	(2.9445)
All Programs	4	3	935	51	8	858.1800	40.0996	(1.2389)

<sup>2</sup> For ESOL, the material noncompliance is composed of Finding 3 on *SCHEDULE D*.

<sup>3</sup> For Career Education 9-12, the material noncompliance is composed of Finding 1 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (44) 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 English Language Learner (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.

We noted the following material noncompliance: 4 of the 21 teachers in our test did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.<sup>4</sup>

## **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 student enrollment and the computation of their financial impact is the responsibility of the Department of Education.

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<sup>4</sup> For teachers, the material noncompliance is composed of Findings 2 and 4 on *SCHEDULE D.*

## SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.5363	1.126	1.7299
102 Basic 4-8	.8624	1.000	.8624
103 Basic 9-12	1.7056	1.004	1.7124
130 English for Speakers of Other Languages	(2.3987)	1.147	(2.7513)
300 Career Education 9-12	<u>(2.9445)</u>	1.004	<u>(2.9563)</u>
Total	<u>(1.2389)</u>		<u>(1.4029)</u>

Notes: (1) See NOTE A7.

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

(3) 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

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Total</u>
	<u>#0021</u>	<u>#0111</u>	<u>#7001</u>	
101 Basic K-3	.....	1.5363	.....	1.5363
102 Basic 4-8	.....	.8624	.....	.8624
103 Basic 9-12	1.7889	.....	(.0833)	1.7056
130 English for Speakers of Other Languages	.....	(2.3987)	.....	(2.3987)
300 Career Education 9-12	<u>(2.9445)</u>	.....	.....	<u>(2.9445)</u>
Total	<u>(1.1556)</u>	<u>.0000</u>	<u>(.0833)</u>	<u>(1.2389)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

# SCHEDULE D

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

### Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* 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 English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Jefferson County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

**Proposed Net  
Adjustments  
(Unweighted FTE)**

*Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 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.*

### Jefferson County Middle/High School (#0021)

1. [Ref. 2101] The timecards for six Career Education 9-12 students who participated in on-the-job training were not available at the time of our examination and could not be subsequently located. We also noted that one of the students was not in attendance for on-campus instruction during the reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

300 Career Education 9-12	(1.1556)	(1.1556)
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2. [Ref. 2170] One teacher did not hold a Florida teaching certificate that was valid during the 2014-15 school year and was not otherwise qualified to teach. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Jefferson County Middle/High School (#0021)** (Continued)

103 Basic 9-12	1.7889	
300 Career Education 9-12	<u>(1.7889)</u>	<u>.0000</u>
		<u>(1.1556)</u>

**Jefferson County Elementary School (#0111)**

3. [Ref. 11101] One English Language Learner (ELL) student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8624	
130 ESOL	<u>(.8624)</u>	.0000

4. [Ref. 11170/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. Additionally, one of the teachers (Ref. 11171) had earned none of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 11170</u>		
101 Basic K-3	.4404	
130 ESOL	<u>(.4404)</u>	.0000

<u>Ref. 11171</u>		
101 Basic K-3	.8494	
130 ESOL	<u>(.8494)</u>	.0000

<u>Ref. 11172</u>		
101 Basic K-3	.2465	
130 ESOL	<u>(.2465)</u>	<u>.0000</u>
		<u>.0000</u>

**Jefferson Virtual Instruction Program (#7001)**

5. [Ref. 700101] The reported FTE for one course in one Basic virtual education student's schedule was overstated. The student had successfully completed one semester (.0834 FTE) of the course but was reported for a full year (.1667 FTE) of the course. We propose the following adjustment:

103 Basic 9-12	<u>(.0833)</u>	<u>(.0833)</u>
		<u>(.0833)</u>

**Proposed Net Adjustment**

**(1.2389)**

## **SCHEDULE E**

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### **RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT**

#### **RECOMMENDATIONS**

We recommend that Jefferson County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) English Language Learner (ELL) students are not reported in the English for Speakers of Other Languages (ESOL) Program beyond the maximum 6-year period allowed for State funding of ESOL; (2) students reported in Career Education 9-12 who participate in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (3) only students in membership and in attendance at least 1 day during the reporting survey period are reported for Florida Education Finance Program (FEFP) funding; (4) FTE is accurately reported for students taking Virtual Instruction Program (VIP) courses; (5) teachers have a valid Florida teaching certificate; (6) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (7) parents are appropriately notified of teachers' out-of-field status; and (8) teachers of ELL students earn the required number of in-service training points as required by State Board of Education (SBE) Rule 6A-6.0907, Florida Administrative Code, and the teachers' in-service training timelines.

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 relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

#### **REGULATORY CITATIONS**

##### **Reporting**

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*

*FTE General Instructions 2014-15*

##### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*

**ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English Language Learners*

**Career Education On-The-Job Attendance**

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

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

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

**Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, Florida Administrative Code, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, Florida Administrative Code, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, Florida Administrative Code, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

*Matrix of Services Handbook (2012 Revised Edition)*

### **Teacher Certification**

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

### **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

### **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Jefferson County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

## 1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Jefferson County, Florida. Those services are provided primarily to prekindergarten through 12<sup>th</sup>-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 (SBE). The geographic boundaries of the District are those of Jefferson County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had two District schools, one District cost center, and one virtual education cost center serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$2.5 million was provided through the FEFP to the District for the District-reported 858.18 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## 2. FEFP

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12<sup>th</sup>-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. FTE Student Enrollment

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 student enrollment. For example, for prekindergarten through 3<sup>rd</sup> grade, 1.0 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, 1.0 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 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. 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 FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the 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 student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported 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 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 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

#### **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: (1) Basic, (2) English for Speakers of Other Languages, (3) Exceptional Student Education, 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, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, Florida Administrative Code, *Finance and Administration*

SBE Rules, Chapter 6A-4, Florida Administrative Code, *Certification*

SBE Rules, Chapter 6A-6, Florida Administrative Code, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Jefferson County Middle/High School	1 and 2
2. Jefferson County Elementary School	3 and 4
3. Jefferson Virtual Instruction Program	5



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 August 11, 2016, that the Jefferson County District School Board (District) complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 management's assertion about the District's compliance with State requirements 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 supporting management's assertion 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 Jefferson County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, 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<sup>5</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on management's assertion that the Jefferson County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, and any other instances that warrant the attention of those charged with governance, noncompliance with provisions of contracts or grant agreements that has a material effect on management's assertion; and abuse that has a material effect on management's assertion. 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. We performed our examination to express an opinion on management's assertion and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. 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. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The noncompliance mentioned above, while indicative of certain control deficiencies,<sup>6</sup> is not considered indicative of material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported student transportation 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 SBE, 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  
December 13, 2016

---

<sup>5</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>6</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

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

Any student who is transported by the Jefferson County District School Board (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 Exceptional Student Education 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 student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (39) consisted of the total number 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 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (1,131) consisted of the total number 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 Students Transported</u>
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	8
All Other Florida Education Finance Program Eligible Students	<u>1,123</u>
Total	<u>1,131</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 Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 153 of the 1,131 students reported as being transported by the District.	14	(14)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 12 students.	<u>12</u>	<u>(12)</u>
Total	<u>26</u>	<u>(26)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. The Jefferson County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### 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 2014 reporting survey periods and the February and June 2015 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 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51/52] The number of days in term (DIT) was incorrectly reported for nine students. Five students were reported for 13 DIT in the June 2015 reporting survey period rather than 12 DIT and four students were reported for 10 or 13 DIT in the February 2015 reporting survey period rather than 90 DIT, in accordance with the District's instructional calendar. We noted that one of the students (Ref. 52) was enrolled in a District Virtual Instruction Program; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustments:

**Ref. 51**

**June 2015 Survey**

13 Days in Term

All Other FEFP Eligible Students

(5)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>12 Days in Term</u>		
All Other FEFP Eligible Students	<u>5</u>	0
<b>Ref. 52</b>		
<b>February 2015 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	3	
<u>13 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>10 Days in Term</u>		
All Other FEFP Eligible Students	<u>(3)</u>	(1)
<p>2. [Ref. 53] Our general test of reported ridership disclosed that three students (one student was in our test) were incorrectly reported for State transportation funding. The students were either enrolled in a District Virtual Instruction Program (one student) or were enrolled through the McKay Scholarship (two students); therefore, the students were not eligible for State transportation funding. We propose the following adjustments:</p>		
<b>October 2014 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
<b>February 2015 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(3)
<p>3. [Ref. 54] Our general test of reported ridership disclosed that 11 prekindergarten students (2 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as Individuals with Disabilities Education Act students and their parents were not enrolled in a Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:</p>		
<b>February 2015 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(11)</u>	(11)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

4. [Ref. 55] Two students in our test were incorrectly reported. The bus drivers' reports indicated that the students were not transported during the reporting survey periods. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (1)

**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (2)

5. [Ref. 56] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (3)

**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students (5) (8)

6. [Ref. 57] An *Individual Education Plan* for one student in our test was not available at the time of our examination; consequently, the student's reporting for extended school year services was not supported. We propose the following adjustment:

**June 2015 Survey**

12 Days in Term

All Other FEFP Eligible Students (1) (1)

**Proposed Net Adjustments**

**(26)**

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Jefferson County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days in term is accurately reported; (2) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) students enrolled solely in District Virtual Instruction or McKay Scholarship Programs are not reported for State transportation funding; (4) only prekindergarten students who are classified as Individuals with Disabilities Education Act students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (5) the distance from home to assigned school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category; and (6) only Exceptional Student Education students whose *Individual Educational Plans* authorize extended school year services are reported for State transportation funding in the summer reporting survey periods.

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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

#### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation Student Transportation General Instructions 2014-15*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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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 Exceptional Student Education 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 Jefferson County

For the fiscal year ended June 30, 2015, the District received \$225,590 for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	5	2
October 2014	15	564
February 2015	15	559
June 2015	<u>4</u>	<u>6</u>
Total	<u>39</u>	<u>1,131</u>

### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
--

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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MARIANNE ARBULU  
Superintendent of Schools  
Phone: 850-342-0100  
Fax: 850-342-0108

*Jefferson County School Board*

Inspire...Learn...Achieve

1490 W. Washington Street  
MONTICELLO, FL 32344  
[www.jeffersonschooldistrict.org](http://www.jeffersonschooldistrict.org)



December 13, 2016

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Room 476A  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Please find enclosed the Jefferson County School District's audit responses for the year ended June 30, 2015 regarding the FEFP FTE Student Enrollment and Transportation.

Please feel free to contact our offices if you have any remaining needs which our staff may provide, or any further questions and/or concerns regarding the audit.

Respectfully,

  
Marianne Arbulu  
Superintendent

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## BOARD MEMBERS

DISTRICT 1  
GLADYS ROANN-WATSON

DISTRICT 2  
SANDRA SAUNDERS

DISTRICT 3  
SHIRLEY WASHINGTON

DISTRICT 4  
BILL BRUMFIELD

DISTRICT 5  
CHARLES BOLAND

**RESPONSE TO PRELIMINARY AND TENTATIVE AUDIT FINDINGS AND RECOMMENDATIONS  
JEFFERSON COUNTY SCHOOL DISTRICT  
FOR FISCAL YEAR ENDED JUNE 30, 2015**

The following responses relate to Full-Time Equivalent (FTE) Student Enrollment:

**Finding No. 1 Jefferson County Middle/High School - Students Unavailable**

The District concurs that students who participated in on-the-job training and were unavailable and those who did not attend on-campus should not have been reported for FEFP funding. The District will proceed with the adjustment as a part of our corrective action plan.

**Finding No. 2 Jefferson County Middle/High School - Invalid Florida Teaching Certificate**

The District concurs. The District will proceed with the adjustment as a part of our corrective action plan to ensure teachers are properly certified, or if teaching out of field, are timely approved by the School Board to teach out of field.

**Finding No. 3 Jefferson County Elementary School - ESOL Program**

The District concurs. The District will proceed with the adjustment as a part of our corrective action plan to ensure English Language Learners (ELL) students are not reported in the English for Speakers of Other Languages (ESOL) Program beyond the maximum 6-period allowed for state funding of ESOL.

**Finding No. 4 Jefferson County Elementary School - Certified to Teach ELL Students**

The District concurs. The District will proceed with the adjustment as a part of our corrective action plan to ensure teachers of ELL students earn the required number of in-service training points as required by State Board of Education (SBE) Rule 6A-6.0907, Florida Administrative Code, and the teachers' in-service training timelines.

**Finding No. 5 Jefferson Virtual Instruction Program**

The District concurs with overstatement of the student schedule. The District will proceed with the adjustment as a part of our corrective action plan to ensure FTE is accurately reported for students taking Virtual Instruction Program courses.

The following responses relate to Student Transportation:

**Finding No. 1 Number of Days in Term (DIT)**

The District concurs that the number of days in term (DIT) was incorrectly reported for students tested. We concur with the adjustments provided in the report findings. The days in terms was a simple error that will not reoccur. The District will proceed with the adjustment as a part of our corrective action plan to ensure the number of days in term is accurately reported.

**Finding No. 2 Students Reported in Virtual Instruction Program and McKay Scholarship**

The District concurs that students were incorrectly reported for state transportation funding with students enrolled in a District Virtual Instruction Program or through the McKay Scholarship. The District will proceed with the adjustment as a part of our corrective action plan to ensure students

enrolled solely in District Virtual Instruction or McKay Scholarship Programs are not reported for state transportation funding.

**Finding No. 3 Prekindergarten Students Incorrectly Reported**

The District concurs with prekindergarten students being incorrectly reported and not eligible to be reported for state transportation funding since the students were not classified as Individuals with Disabilities Education Act students and their parents were not enrolled in a Teenage Parent Program.

Based on our review, the findings relating to the prekindergarten students was the result of a FOCUS procedure that has been corrected. The prekindergarten students are now separated from the kindergarten students. The District will proceed with the adjustment as a part of our corrective action plan to ensure only prekindergarten students who are classified as Individuals with Disabilities Education Act students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding.

**Finding No. 4 Students Were Not Transported**

The District concurs. The students were incorrectly reported since the bus driver's report indicated that the students were not transported during the reported survey periods. The District will proceed with the adjustment as a part of our corrective action plan to ensure only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for state transportation funding.

**Finding No. 5 Students Living Less Than 2 Miles from Their Assigned School**

The District concurs with incorrect reporting since the students lived less than 2 miles from their assigned school and were not eligible for state transportation funding. We are notifying the schools of discrepancies in transportation pick up and listed addresses. The District will proceed with the adjustment as a part of our corrective action plan to ensure the distance from home to assigned school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category.

**Finding No. 6 Individual Education Plan**

The District concurs. The student's Individual Education Plan not being available and student's reporting for extended school year services was not supported. The District is working with the ESE Department to try and prevent lapse in IEP's renewals. The District will proceed with the adjustment as a part of our corrective action plan to ensure only Exceptional Student Education students whose Individual Education Plans authorize extended school year services are reported for state transportation during the summer reporting survey periods.