

**WAKULLA 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, Robert R. Pearce served as the Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Verna Brock from 11-18-14	1
Ray E. Gray, Chair to 11-17-14	1
Melisa Taylor	2
Rebecca S. Cook, Vice Chair from 11-18-14	3
Gregory M. Thomas, Vice Chair to 11-17-14 Chair from 11-18-14	4
Jo Ann Daniels from 11-18-14	5
Jerry S. Evans to 11-17-14	5

The team leader was John Ray Speaks, Jr., 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/index.htm](http://www.myflorida.com/audgen/index.htm)

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**

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

	Page No.
SUMMARY .....	i
<b>INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT .....</b>	<b>1</b>
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported FTE .....	3
Schools and Students.....	3
Teachers.....	4
Proposed Adjustments .....	4
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE STUDENT ENROLLMENT .....	5
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	6
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	7
Findings.....	7
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS .....	10
NOTES TO SCHEDULES.....	13
<b>INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>16</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	18
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	20
Findings.....	20
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 a reporting error for the student in English for Speakers of Other Languages (ESOL), the Wakulla 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, we noted an exception involving a reporting error for the one student in our ESOL test. The student in our ESOL test did not attend a charter school.

Noncompliance related to the reported FTE student enrollment resulted in six findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 22.3750 but has a potential impact on the District's weighted FTE of negative 23.3845, all applicable to District schools other than charter schools. Noncompliance related to student transportation resulted in nine findings and a proposed net adjustment of negative 62 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 \$94,281 (negative 23.3845 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 Wakulla 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 Wakulla 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 10 District schools other than charter schools, 1 charter school, 1 District cost center, and 1 virtual education cost

center serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$22.2 million was provided through the FEFP to the District for the District-reported 5,059.25 unweighted FTE as recalibrated, which included 161.42 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
------

### **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 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 \$1.6 million 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 FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Wakulla 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 the student in our English for Speakers of Other Languages (ESOL) test that involved a reporting error.

In our opinion, except for the material noncompliance with State requirements mentioned above involving a reporting error for the student in ESOL, the Wakulla 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 a reporting error for the student in ESOL. 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.

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>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.

# 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 Wakulla County District School Board (District) reported to the Department of Education 5,059.25 unweighted FTE as recalibrated, which included 161.42 unweighted FTE as recalibrated for charter schools, at 10 District schools other than charter schools, 1 charter school, 1 District cost center, and 1 virtual education cost center.

### 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 (13) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, 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 (3,183) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted material noncompliance related to an exception involving a reporting error for the one student in our ESOL test.<sup>2</sup> The student in our ESOL test did not attend the charter school.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students with Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	12	6	2,634	60	0	3,806.9100	56.2536	(18.2173)
Basic with ESE Services	12	6	534	32	2	1,069.9600	28.2485	(3.1755)
ESOL	3	1	1	1	1	5.6300	.7854	(.7854)
ESE Support Levels 4 and 5	9	4	14	13	1	20.3500	10.8117	(.1968)
Career Education 9-12	1	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>156.4000</u>	<u>.0000</u>	<u>.0000</u>
All Programs	13	6	<u>3,183</u>	<u>106</u>	<u>4</u>	<u>5,059.2500</u>	<u>96.0992</u>	<u>(22.3750)</u>

<sup>2</sup> For ESOL, the material noncompliance is composed of Finding 6 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (63), all 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 English Language Learner (ELL) students, and of the total number of teachers reported under the virtual education cost center 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 28 and found exceptions for 2 teachers.

## **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.

## SCHEDULE B

---

### 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>
103 Basic 9-12	(18.2173)	1.004	(18.2902)
112 Grades 4-8 with Exceptional Student Education (ESE) Services	.1668	1.000	.1668
113 Grades 9-12 with ESE Services	(3.3423)	1.004	(3.3557)
130 English for Speakers of Other Languages	(.7854)	1.147	(.9009)
255 ESE Support Level 5	(.1968)	5.104	(1.0045)
Total	<u>(22.3750)</u>		<u>(23.3845)</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

---

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>		
	<u>#0012</u>	<u>#0071</u>	<u>Total</u>
103 Basic 9-12	.....	(18.2173)	(18.2173)
112 Grades 4-8 with Exceptional Student Education (ESE) Services	.1668	.....	.1668
113 Grades 9-12 with ESE Services	.....	(3.3423)	(3.3423)
130 English for Speakers of Other Languages	.....	(.7854)	(.7854)
255 ESE Support Level 5	<u>(.1968)</u>	.....	<u>(.1968)</u>
Total	<u>(.0300)</u>	<u>(22.3450)</u>	<u>(22.3750)</u>

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

# SCHEDULE D

---

## 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 Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* issued by the Department of Education. Except for the material noncompliance involving a reporting error for the student in English for Speakers of Other Languages (ESOL), the Wakulla 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*.

**Proposed Net  
Adjustments  
(Unweighted FTE)**

### Findings

*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.*

### Riversprings Middle School (#0012)

1. [Ref. 1201] Our examination disclosed that student course schedules were incorrectly reported. The School's bell schedule supported 1,625 instructional minutes weekly and met the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted varying differences ranging from 1,750 to 1,910 CMW. Student course schedules should reflect the number of instructional minutes established in the School's daily instructional schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure Finding with no proposed adjustment.

.0000

**Findings**

**Riversprings Middle School (#0012)** (Continued)

2. [Ref. 1202] One Exceptional Student Education (ESE) student receiving both homebound and on-campus instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus instruction. We also noted that more homebound instruction was reported for the student than was supported by the homebound instructors' contact logs, and the contact logs supporting the student's reported instruction in occupational therapy were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.1668	
255 ESE Support Level 5	<u>(.1968)</u>	<u>(.0300)</u>
		<u>(.0300)</u>

**Riversink Elementary School (#0015)**

3. [Ref. 1501] Our examination disclosed that student course schedules were incorrectly reported. The School's daily instructional schedule supported 1,825 instructional minutes weekly and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the daily instructional schedule. We noted varying differences ranging from 1,410 to 1,665 CMW. Student course schedules should reflect the number of instructional minutes established in the School's daily instructional schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure Finding with no proposed adjustment.

.0000  
.0000

**Wakulla High School (#0071)**

4. [Ref. 7171/72] Two teachers taught Language Arts to classes that included an English Language Learner (ELL) student 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 student were not notified of the teachers' out-of-field status. Since the student involved is cited in Finding 6 (Ref. 7102), we present this disclosure Finding with no proposed adjustment.

.0000

**Findings**

**Wakulla High School (#0071)** (Continued)

5. [Ref. 7101] Our examination of student course schedules for 202 students (2 students were in our Basic with ESE Services test) disclosed that the students were reported for a course (course number 1700320 - Research 3) for periods in which the students were engaged in activities as student aides. School records did not demonstrate that instructional activities occurred, such as lesson plans, student assessments, or other documentation that supported this course as reported in the October 2014 and February 2015 reporting survey periods. Consequently, we could not determine that the activities satisfied the instructional requirements set forth in the State curriculum framework for this course. We propose the following adjustment:

103 Basic 9-12	(19.0027)	
113 Grades 9-12 with ESE Services	<u>(3.3423)</u>	(22.3450)

6. [Ref. 7102] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed or State funding for ESOL. We propose the following adjustment:

103 Basic 9-12	.7854	
130 ESOL	<u>(.7854)</u>	<u>.0000</u>
		<u>(22.3450)</u>

**Proposed Net Adjustment**

**(22.3750)**

## **SCHEDULE E**

---

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

#### **RECOMMENDATIONS**

We recommend that Wakulla County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students' schedules are reported in accordance with the actual instructional time in accordance with the School's daily instructional or bell schedule; (2) course schedules for Exceptional Student Education students concurrently scheduled for homebound and on-campus instruction are reported in the proper Florida Education Finance Program (FEFP) funding programs and the reported homebound instructional time is based on the actual homebound instruction received during the reporting survey week as documented on the homebound instructor's or therapist's contact logs that are maintained in readily accessible files; (3) English Language Learner 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; (4) teachers are appropriately certified or, if out of field, are timely approved by the School Board to teach out of field; (5) parents are appropriately notified of teachers' out-of-field status; and (6) FEFP funding is claimed only for courses that are documented as meeting the instructional requirements of the course and that this documentation is maintained in readily accessible files.

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*

State Board of Education (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*

*FTE General Instructions 2014-15*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

## **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*

*FTE General Instructions 2014-15*

## **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

---

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT</p>
---

A summary discussion of the significant features of the Wakulla 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 Wakulla 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 Wakulla 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 10 District schools other than charter schools, 1 charter school, 1 District cost center, and 1 virtual education cost center serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$22.2 million was provided through the FEFP to the District for the District-reported 5,059.25 unweighted FTE as recalibrated, which included 161.42 unweighted FTE as recalibrated for charter schools. 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>
--

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. Wakulla's Charter School of the Arts, Science, and Technology*	NA
2. Medart Elementary School	NA
3. Riversprings Middle School	1 and 2
4. Riversink Elementary School	3
5. Wakulla High School	4 through 6
6. Wakulla County Virtual Instruction Program	NA

\* Charter School



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 September 7, 2016, that the Wakulla 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 Wakulla 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>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on management's assertion that the Wakulla 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>4</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>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.

<sup>4</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 Wakulla 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 (117) 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 (7,621) 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	39
All Other Florida Education Finance Program Eligible Students	<u>7,582</u>
Total	<u>7,621</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 206 of the 7,621 students reported as being transported by the District.	20	(12)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 54 students.	<u>54</u>	<u>(50)</u>
Total	<u>74</u>	<u>(62)</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 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 Wakulla 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] During the course of our field work, District management indicated that the reported number of students transported during the February 2015 reporting survey period was incorrect. Transportation management became aware that the number of students transported was underreported when submitting their certification to the Department of Education on March 30, 2015. According to Transportation management, the issue was referred to the District's Management Information Systems (MIS) Department for correction. However, District management indicated that the revised records were not submitted by the District's MIS Department to DOE by the FTE amendment period deadline for the February 2015 reporting survey period. The District determined that this reporting oversight resulted in 627 students not being reported for State transportation funding for the February 2015 reporting survey period. *(Finding Continues on Next Page)*

**Findings**

We reviewed the students' ridership records for 63 of the 627 students to determine whether the students met the FEFP requirements for State transportation funding. Our review of the District's procedures used to document student ridership and supporting records disclosed that the process in place for recording student ridership was contrary to DOE guidance, *Technical Assistance Note: Guidelines for Maintenance of Records for Audits of Transportation Funding, No. T-06-12*. According to DOE guidance, student ridership must be recorded by the bus driver who transported the students during the 11-day window of the reporting survey period, and the bus driver must sign the bus driver report attesting to the students' ridership. However, Transportation management advised us that Transportation staff updated the *Bus Attendance Reports* to include students who had been identified by school staff as having been transported by bus, but had not been recorded by the bus driver. In our review of the *Bus Attendance Reports*, we determined that 23 of the 63 students were subsequently added by Transportation staff. We also noted the following:

- a. Two of the 23 students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding.
- b. One prekindergarten (PK) student (included in the 23 students) did not have a valid *Individual Education Plan (IEP)* covering the reporting survey period and was not otherwise eligible for State transportation funding.
- c. One of the 63 students had been previously reported for State transportation funding during the February 2015 reporting survey period.
- d. Three of the 63 students were either not listed on the bus drivers' *Bus Attendance Reports* as having been transported or were indicated by the bus driver as not having ridden the bus during the February 2015 reporting survey period.

The resolution of the impact of the District's underreporting and the noncompliance noted above for the February 2015 reporting survey period is the responsibility of the DOE.

0

2. [Ref. 58] Our review of the *Bus Attendance Reports* for the October 2014 reporting survey period indicated that five students in our test were subsequently added to the reports by Transportation staff members and not by the bus driver, contrary to DOE guidance (see discussion in Finding 1.); consequently, we were unable to substantiate that the students in question rode the bus during the October 2014 reporting survey period. We propose the following adjustment:

<u>Findings</u>	<b>Students Transported Proposed Net Adjustments</b>
<b>October 2014 Survey</b>	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(5)                      (5)
3. [Ref. 53] We noted the following exceptions in our general tests:	
a. The number of days in term (DIT) for seven students in the July 2014 reporting survey were incorrectly reported. The students were reported for 12 DIT but should have been reported for 10 DIT in accordance with the District’s instructional calendar.	
b. Eight students (four students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students were transported by District-owned passenger vans and as such, were not eligible to be reported in a weighted ridership category. We determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category.	
We propose the following adjustments:	
<b>a. July 2014 Survey</b>	
<u>12 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(7)
<u>10 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	7
<b>b. July 2014 Survey</b>	
<u>10 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(3)
All Other FEFP Eligible Students	3
<b>October 2014 Survey</b>	
<u>90 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	2
<b>February 2015 Survey</b>	
<u>90 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	2
<b>June 2015 Survey</b>	
<u>10 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	<u>1</u> 0

**Findings**

4. [Ref. 54] Four students in our test were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The students’ IEPs did not indicate that the students met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We also noted that the students were transported in District-owned passenger vans and that one of the students was reported for an incorrect number of DIT in the June 2015 reporting survey period. The student was reported for 8 DIT; however, the school’s summer instructional schedule supported 10 DIT. We determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**July 2014 Survey**

10 Days in Term

IDEA - PK through Grade 12, Weighted (3)

10 Days in Term

All Other FEFP Eligible Students 3

**June 2015 Survey**

10 Days in Term

All Other FEFP Eligible Students 1

8 Days in Term

IDEA - PK through Grade 12, Weighted (1) 0

5. [Ref. 55] One student in our test was incorrectly reported for State transportation funding. The student’s file did not contain an IEP covering the June 2015 reporting survey period; therefore, there was no documentation of the need or the authorization for extended school year services. We propose the following adjustment:

**June 2015 Survey**

10 Days in Term

All Other FEFP Eligible Students (1) (1)

6. [Ref. 56] Two 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 schools 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 (1)

		<b>Students Transported Proposed Net Adjustments</b>
<b>Findings</b>		
<b>February 2015 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(2)
7. [Ref. 57] There was no documentation to support the reported ridership of two students in our test. One student was not listed on the bus driver’s report and the other student was listed but was not marked as having been transported during the reporting survey period. We propose the following adjustments:		
<b>July 2014 Survey</b>		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
<b>October 2014 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(2)
8. [Ref. 52] Our general tests disclosed that 52 PK 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 (IDEA) students and were not the children of students enrolled in a Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:		
<b>October 2014 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(30)	
<b>February 2015 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(22)	(52)
9. [Ref. 59] The number of DIT for one student was incorrectly reported in the June 2015 reporting survey period. The student was reported for 8 DIT, however the school’s instructional schedule supported 10 DIT. We propose the following adjustment:		
<b>June 2015 Survey</b>		
<u>10 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>8 Days in Term</u>		
All Other FEFP Eligible Students	(1)	<u>0</u>
<b>Proposed Net Adjustment</b>		<b><u>(62)</u></b>

# SCHEDULE H

---

## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Wakulla County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) bus drivers' reports documenting student ridership include only student ridership data prepared and attested to by the bus drivers; (2) the number of days in term is accurately reported; (3) all eligible students are reported for State transportation funding timely to the Department of Education; (4) students reported in the Individuals with Disabilities Act (IDEA) – Prekindergarten (PK) through Grade 12, Weighted ridership category are transported by bus and the students' *Individual Education Plans (IEPs)* appropriately document that the students meet one of the five criteria required for reporting in a weighted ridership category; (5) the distance from home to the students' assigned schools is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category; (6) only PK students who are classified as IDEA or are the children of parents enrolled in a Teenage Parent Program are reported for reported for State transportation funding; and (7) 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.

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

### 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 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 Wakulla County

For the fiscal year ended June 30, 2015, the District received \$1.6 million 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	4	10
October 2014	56	4,120
February 2015	55	3,482
June 2015	<u>2</u>	<u>9</u>
Total	<u>117</u>	<u>7,621</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*

### NOTE B – TESTING STUDENT TRANSPORTATION

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

---



ROBERT PEARCE  
SUPERINTENDENT

VERNA BROCK  
DISTRICT I

MELISA TAYLOR  
DISTRICT II

## WAKULLA COUNTY SCHOOL BOARD

69 ARRAN ROAD  
POST OFFICE BOX 100  
CRAWFORDVILLE, FLORIDA 32326  
TELEPHONE: (850) 926-0065  
FAX: (850) 926-0123



BECKY COOK  
DISTRICT III

GREG THOMAS  
DISTRICT IV

JO ANN DANIELS  
DISTRICT V

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 accept this letter in response to the Wakulla County School District Preliminary and Tentative Report issued to Wakulla County Schools on November 17, 2016.

Attached you will find the requested response by your agency to the findings based on the 2014-2015 school year. Please feel free to reach out if additional information is needed.

Sincerely,

A handwritten signature in blue ink that reads "Robert Pearce".

Robert Pearce  
Superintendent of Schools  
Wakulla County  
(850) 926-0065  
Robert.pearce@wcsb.us

---

Crawfordville Elementary • Medart Elementary • Riversink Elementary • Shadeville Elementary  
Riversprings Middle School • Wakulla Middle School • Wakulla High School  
Wakulla Education Center • Sopchoppy Education Center



# WAKULLA COUNTY SCHOOL BOARD

69 ARRAN ROAD  
POST OFFICE BOX 100  
CRAWFORDVILLE, FLORIDA 32326  
TELEPHONE: (850) 926-0065  
FAX: (850) 926-0123



ROBERT PEARCE  
SUPERINTENDENT

BECKY COOK  
DISTRICT III

VERNA BROCK  
DISTRICT I

GREG THOMAS  
DISTRICT IV

MELISA TAYLOR  
DISTRICT II

JO ANN DANIELS  
DISTRICT V

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 accept this letter in response to the Wakulla County School District Preliminary and Tentative Report issued to Wakulla County Schools on November 17, 2016.

Finding #1 (Ref. 1201) regarding the bell schedule at Riversprings Middle School (RMS). This finding was accepted and corrected to match instructional minutes to students' course schedule. In addition, a district wide FTE manual will be created and data entry training on the manual will occur. This document will specifically address bell schedules.

Finding #2 (Ref. 1202) regarding one ESE student incorrectly reported at RMS. Wakulla County accepts this finding and will address this correction through data entry training and procedures.

Finding #3 (Ref. 1501) regarding student course schedules and students' daily instructional minutes at Riversink Elementary School (RES). This finding was accepted and corrected to match instructional minutes to students' course schedule. In addition, a district wide FTE manual will be created and data entry training on the manual will occur.

Finding #4 (Ref. 7171/72) regarding two teachers teaching Language Arts to an ELL student at Wakulla High School (WHS) that were not properly certified to teach ELL students or approved out-of-field (OOF). This finding was accepted and Human Resources will communicate with school-level personnel to ensure OOF teachers are reported and appropriate training provided.

Finding #5 (Ref. 7101) regarding 202 students at WHS that were instructed and reported under the course code 1700320. Wakulla County Schools acknowledges this finding and we reserve the right to request an appeal to demonstrate students' advancement under this course which is on the FEFP funding list.

Finding #6 (Ref. 7102) regarding a proposed adjustment to one ELL student at WHS. We accept this finding and will ensure through training that ELL students do not exceed the maximum 6-year period allowed for state funding.

---

Crawfordville Elementary • Medart Elementary • Riversink Elementary • Shadeville Elementary  
Riversprings Middle School • Wakulla Middle School • Wakulla High School  
Wakulla Education Center • Sopchoppy Education Center

December 13, 2016

Page Two

Regarding transportation beginning on page 16 of the report, please see following response to reference items.

Finding #1 (Ref. 51) we accept the finding that 627 students were not reported for State transportation funding for the February 2015 reporting survey period. We would like to request this funding be restored to the district due to evidence that students did ride the bus, however because of a data entry error, these students were not reported to the Florida Department of Education. The district is ensuring students are located on buses and reporting is completed and signed by the driver. Training will occur on procedures and guidelines will be created.

Findings #2, #3, #4, #5, #6, #7, #8, and #9 (Ref. 58, 53, 54, 55, 56, 57, 52, and 59) we agree with these findings and are providing additional training for our drivers and ESE personnel to help clarify state requirements regarding FTE submission.

Sincerely,



Robert Pearce  
Superintendent of Schools  
Wakulla County  
(850) 926-7125  
Robert.pearce@wcsb.us