



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



BRADFORD COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

For the Fiscal Year Ended June 30, 2003

The governing body of the District is the District School Board, which is comprised of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were:

	District <u>No.</u>
Jesse J. Moore Jr.	1
Pamela A. Whittle to 11-18-2002, Chairman	2
Bobby Carter from 11-19-2002	2
Randy Jones, Vice Chairman to 11-18-2002, Chairman from 11-19-02	3
Vivian O. Chappell, Vice-Chairman from 11-19-2002	4
Jerome H. Kelly to 11-18-2002	5
James E. Watson from 11-19-02	5
Robert G. Patterson, III, Superintendent	

This examination was conducted by Jeremy A. Riggins, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

**BRADFORD COUNTY DISTRICT SCHOOL BOARD
 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
 FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

TABLE OF CONTENTS

	PAGE NO.
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report	1
Schedule A - Populations, Samples, and Test Results.....	4
Schedule B - Effect of Audit Adjustments on Weighted FTE	6
Schedule C - Audit Adjustments by School	7
Schedule D - Findings and Audit Adjustments	10
Schedule E – Recommendations and Regulatory Citations.....	24
Schedule F – Summary of Management’s Response	27
Notes to Schedules	28
STUDENT TRANSPORTATION	
Independent Auditor's Report	32
Schedule A - Populations, Samples, and Test Results.....	34
Schedule B - Findings and Audit Adjustments.....	35
Schedule C – Recommendations and Regulatory Citations.....	37
Schedule D – Summary of Management’s Response	38
Notes to Schedules	39
MANAGEMENT'S RESPONSE.....	41



WILLIAM O. MONROE, CPA
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AUDITOR GENERAL STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT BRADFORD COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated October 28, 2003, that the Bradford County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

Our examination procedures disclosed the following instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs:

Teachers

Sixteen of the 46 teachers in our sample did not meet applicable provisions of Florida Statutes or State Board of Education Administrative Rules regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; and notification of parents regarding out-of-field teachers. (See SCHEDULE D, finding nos. 3, 5, 6, 10, 13, 14, 20, 21, 22, 23, 27, and 30.)

Students

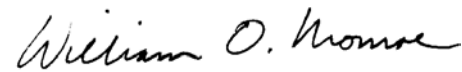
We noted exceptions involving 9 of the 12 students in our ESOL student sample (finding nos. 4, 7, 11, 16, 17, 24, and 25); 10 of the 57 students in our Exceptional student sample for ESE Support Levels 4 and 5 (finding nos. 2, 9, 12, 18, 19, and 26); and 3 of the 12 students in our Vocational student sample (finding no. 15). These exceptions included reporting errors and records that were not properly and accurately prepared. (See SCHEDULE D for referenced findings.)

In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, the Bradford County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Bradford County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

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

William O. Monroe, CPA
February 9, 2004

SCHEDULE A

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2003

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
1. <u>Basic</u>					
Population ³	10	100.00%	3,374	100.00%	2,769.9000
Sample Size ⁴	10	100.00%	180	5.33%	139.9256
Students w/Exceptions	-	-	4	(2.22%)	-
Net Audit Adjustments ⁵	-	-	-	-	37.5313
2. <u>English for Speakers of Other Languages (ESOL)</u>					
Population ³	5	100.00%	21	100.00%	13.5800
Sample Size ⁴	5	100.00%	12	57.14%	8.5372
Students w/Exceptions	-	-	9	(75.00%)	-
Net Audit Adjustments ⁵	-	-	-	-	(9.4538)
3. <u>Exceptional</u>					
<u>Basic with ESE Services</u>					
Population ³	13	100.00%	1,186	100.00%	958.3400
Sample Size ⁴	10	76.92%	129	10.88%	97.8344
Students w/Exceptions	-	-	3	(2.33%)	-
Net Audit Adjustments ⁵	-	-	-	-	(23.4199)
<u>ESE Support Levels 4 and 5</u>					
Population ³	6	100.00%	70	100.00%	45.2700
Sample Size ⁴	6	100.00%	57	81.43%	35.1040
Students w/Exceptions	-	-	10	(17.54%)	-
Net Audit Adjustments ⁵	-	-	-	-	(12.0794)
4. <u>Vocational 6-12</u>					
Population ³	3	100.00%	33	100.00%	107.0400
Sample Size ⁴	1	33.33%	12	36.36%	4.5870
Students w/Exceptions	-	-	3	(25.00%)	-
Net Audit Adjustments ⁵	-	-	-	-	(8.7510)

<u>All Programs</u>					
Population ³	13	100.00%	4,683	100.00%	3,894.1300
Sample Size ⁴	10	76.92%	390	8.33%	285.9882
Students w/Exceptions	-	-	29	(7.44%)	-
Net Audit Adjustments ⁵	-	-	-	-	(16.1728)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND TEST RESULTS**
 For the Fiscal Year Ended June 30, 2003

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers</u>	<u>% of Pop. (Sample)</u>
<u>Teacher Certification</u> ⁶				
Population	13	100.00%	114	100.00%
Sample Size ⁴	10	76.92%	46	40.35%
Exceptions ⁶	-	-	16	(34.78%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, etc.). The population shown for the number of students is the total number of students in the program indicated for the schools in our sample. (Our Vocational sample was limited to only those students who had instruction in on-the-job-training (OJT) programs.) The population shown for full-time equivalent (FTE) students is the total of the figures for each school in the District (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2003. (See NOTE A5.)

⁴ See NOTE B.

⁵ These audit adjustments present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification (see footnote 6 and SCHEDULE D).

⁶ Our examination procedures, which tested teacher certification for English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, disclosed 16 instances of noncompliance. (See SCHEDULE D, finding nos. 3, 5, 6, 10, 13, 14, 20, 21, 22, 23, 27, and 30.)

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	14.4851	1.005	14.5575
102 Basic 4-8	23.2392	1.000	23.2392
103 Basic 9-12	(.1930)	1.122	(.2165)
111 Grades K-3 with ESE Services	(4.4751)	1.005	(4.4975)
112 Grades 4-8 with ESE Services	(17.9552)	1.000	(17.9552)
113 Grades 9-12 with ESE Services	(.9896)	1.122	(1.1103)
130 ESOL	(9.4538)	1.275	(12.0536)
254 ESE Support Level 4	(9.0654)	3.948	(35.7902)
255 ESE Support Level 5	(3.0140)	5.591	(16.8513)
300 Vocational 6-12	<u>(8.7510)</u>	1.186	<u>(10.3787)</u>
Total	<u>(16.1728)</u>		<u>(61.0566)</u>

¹ See NOTE A6.

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

³ *Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0051</u>	<u>#0081</u>	
101 Basic K-3	.....	12.6600	1.0000	13.6600
102 Basic 4-8	.....	1.0000	.....	1.0000
103 Basic 9-12	.0300	.....	.....	.0300
111 Grades K-3 with ESE Services	.....	(4.1500)	(.5000)	(4.6500)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.0938	.....	.....	.0938
130 ESOL	.....	(4.0000)	(.5000)	(4.5000)
254 ESE Support Level 4	(.0300)	(5.5100)	.....	(5.5400)
255 ESE Support Level 5	(.5938)	.....	(.5000)	(1.0938)
300 Vocational 6-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(1.0000)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

Audit Adjustments¹

Program No.	Brought Forward	#0131	#0161	#0171	#0172	Balance Forward
101	13.6600	.0400	.7851	.....	.....	14.4851
102	1.0000	.3518	1.7200	.....	18.4602	21.5320
103	.0300	.....	.....	.....	.....	.0300
111	(4.6500)	.9600	(.7851)	.....	.....	(4.4751)
112	.0000	.....	(1.7200)	.....	(15.2498)	(16.9698)
113	.0938	.....	.....	.....	.....	.0938
130	(4.5000)	(.3518)	.....	.....	(2.6020)	(7.4538)
254	(5.5400)	(1.0000)	.....	.....	(.6084)	(7.1484)
255	(1.0938)	.....	.....	.....	(1.9202)	(3.0140)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(1.2510)</u>	<u>.....</u>	<u>(1.2510)</u>
Total	<u>(1.0000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.2510)</u>	<u>(1.9202)</u>	<u>(4.1712)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

Program No.	Brought Forward	<u>Audit Adjustments¹</u>			Total
		<u>#0181</u>	<u>#0191</u>	<u>#0211</u>	
101	14.4851	.....	.....	.....	14.4851
102	21.5320	2.0000	1.9024	(2.1952)	23.2392
103	.0300	.....	1.5834	(1.8064)	(.1930)
111	(4.4751)	.....	.....	.....	(4.4751)
112	(16.9698)	.....	(.4854)	(.5000)	(17.9552)
113	.0938	.....	(1.0834)	.....	(.9896)
130	(7.4538)	(2.0000)	.....	.....	(9.4538)
254	(7.1484)	.....	(1.9170)	.....	(9.0654)
255	(3.0140)	.....	.....	.....	(3.0140)
300	<u>(1.2510)</u>	<u>.....</u>	<u>.....</u>	<u>(7.5000)</u>	<u>(8.7510)</u>
Total	<u>(4.1712)</u>	<u>.0000</u>	<u>.0000</u>	<u>(12.0016)</u>	<u>(16.1728)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Bradford County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2003

Overview

The management of Bradford County District School Board is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 24.

Findings

**Net Audit
Adjustment
(Unweighted FTE)**

Bradford High School (#0021)

1. [Ref. 2101] One Exceptional student was reported incorrectly as a full-time on-the-job training (OJT) student in the February survey. The student was not in OJT and was not in attendance during the February survey period. Consequently, the student should not have been reported in OJT or with the survey's results. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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2. [Ref. 2103] One Exceptional student was reported incorrectly in program no. 255 (ESE Support Level 5) for the entire instructional day. The student's schedule was split between Basic education courses with ESE Services and home instruction through the Hospital and Homebound program. Consequently, the student should have been reported in program no. 113 (Grades 9-12 with ESE Services) for the instructional time provided in Basic education. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Bradford High School (#0021)</u> (Continued)	
113 Grades 9-12 with ESE Services	.5938
255 ESE Support Level 5	(.5938)
	.0000

3. [Ref. 2170] The out-of-field status of one teacher, who taught during the school term covered by the October survey, was not approved by the School Board until January 13, 2003, after the October survey. Consequently, at the time of the October survey, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel. We also noted that the parents of the children assigned to this teacher were not notified of the teacher's out-of-field status, as required by Section 1012.42(2), Florida Statutes. We made the following audit adjustments:

103 Basic 9-12	.0300	
254 ESE Support Level 4	(.0300)	.0000
		(.5000)

Starke Elementary School (#0051)

4. [Ref. 5101] The file for one Limited English Proficient (LEP) student in the February survey did not contain documentation justifying the student's continued placement in the English for Speakers of Other Languages (ESOL) program beyond the initial three-year base period. We made the following audit adjustments:

102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Starke Elementary School (#0051) (Continued)

5. [Ref. 5170] One teacher who taught during the school terms covered by the October and February surveys did not hold a valid Florida teacher's certificate. The teacher's certificate had expired prior to the survey periods. The teacher taught a course which required certification in Varying Exceptionalities. Consequently, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel. We made the following audit adjustments:

101 Basic K-3	9.6600	
111 Grades K-3 with ESE Services	(4.1500)	
254 ESE Support Level 4	(5.5100)	.0000

6. [Ref. 5171/72] Two teachers, who taught Language Arts to classes which included four Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Consequently, the teachers did not comply with State Board of Education Rule 6A1.0503, Florida Administrative Code, which defines qualified instructional personnel, or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

<u>Ref. 5171</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
<u>Ref. 5172</u>		
101 Basic K-3	3.0000	
130 ESOL	(3.0000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Southside Elementary School (#0081)</u>	
7. [Ref. 8101] <u>One student was reported incorrectly in the English for Speakers of Other Languages (ESOL) program in the February survey. The student had been dismissed from ESOL prior to that survey and should have been reported in Basic education. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
8. [Ref. 8102] <u>The file for one Exceptional student in the February survey did not contain an <i>Individual Educational Plan</i> (IEP) that was valid for that survey; consequently, the student's Exceptional reporting was not adequately supported. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	(.5000)
	.0000
9. [Ref. 8103] <u>One student's reporting in program no. 255 (ESE Support Level 5) in the October survey was not adequately supported. The documentation needed to support the student's actual contact time with the Homebound instructor was missing and could not be located. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.5000)
	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Southside Elementary School (#0081) (Continued)

10. [Ref. 8170] One teacher taught Language Arts to a class which included a Limited English Proficient (LEP) student during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. Consequently, the teacher did not comply with State Board of Education Rule 6A1.0503, Florida Administrative Code, which defines qualified instructional personnel, or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. However, since the student involved was previously cited and adjusted in finding no. 7 above, no audit adjustments were made here.

.0000
(.5000)

Lawtey Elementary School (#0131)

11. [Ref. 13101] One Limited English Proficient (LEP) student was reported incorrectly in the English for Speakers of Other Languages (ESOL) program in the February survey. The student had been dismissed from ESOL prior to that survey and should have been reported in Basic education. We made the following audit adjustments:

102 Basic 4-8	.3518	
130 ESOL	<u>(.3518)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsLawtey Elementary School (#0131) (Continued)

12. [Ref. 13102] One Exceptional student in the February survey was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form supported the student's reporting in program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:

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

13. [Ref. 13170] The out-of-field status of one teacher, who taught during the school terms covered by the October and February surveys, was not approved by the School Board until January 13, 2003, after the October survey. Consequently, at the time of the October survey, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel, or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

101 Basic K-3	.0400	
111 Grades K-3 with ESE Services	<u>(.0400)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Brooker Elementary School (#0161)

14. [Ref. 16170/71] The out-of-field status of two teachers, who taught during the school terms covered by the October and February surveys, was not approved by the School Board until January 13, 2003, after the October survey. We also noted that the parents of the children assigned to these teachers were not notified of the teachers' out-of-field status until January 7, 2003, also after the October survey. Consequently, at the time of the October survey, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

<u>Ref. 16170</u>		
101 Basic K-3	.1000	
102 Basic 4-8	.1000	
111 Grades K-3 with ESE Services	(.1000)	
112 Grades 4-8 with ESE Services	<u>(.1000)</u>	.0000
<u>Ref. 16171</u>		
101 Basic K-3	.6851	
102 Basic 4-8	1.6200	
111 Grades K-3 with ESE Services	(.6851)	
112 Grades 4-8 with ESE Services	<u>(1.6200)</u>	<u>.0000</u>
		<u>.0000</u>

Bradford Union Vocational Tech. Center (#0171)

15. [Ref. 17101] The timecards for three Vocational students in on-the-job-training (OJT) program in the October and February surveys were missing and could not be located. We made the following audit adjustment:

300 Vocational 6-12	(1.2510)	(1.2510)
		<u>(1.2510)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Bradford Middle School (#0172)

16. [Ref. 17201] The reporting of three Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was not adequately supported. The files for two of the students were missing as was the LEP Student Plan for the third student. We made the following audit adjustments:

102 Basic 4-8	1.3844	
130 ESOL	(1.3844)	.0000

17. [Ref. 17202] The file for one Limited English Proficient (LEP) student did not contain documentation to support that the student's parents had been notified in writing of the student's placement in the English for Speakers of Other Languages (ESOL) program or documentation to support that the student's LEP Student Plan had been reviewed and updated for the 2002-03 school year. We made the following audit adjustments:

102 Basic 4-8	.7172	
130 ESOL	(.7172)	.0000

18. [Ref. 17203] The instructional time and FTE for four Exceptional students was overstated in program no. 255 (ESE Support Level 5) in the October and February surveys. The students were reported for 25 hours or .5000 FTE in the October survey and one was also reported for 2 hours or .0402 FTE in the February survey. However, according to the homebound instructor's contact logs, the students received only 2 hours of instruction during the October survey week and the student in the February survey had no contact time during that survey week. We made the following audit adjustment:

255 ESE Support Level 5	(1.9202)	(1.9202)
-------------------------	----------	----------

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Bradford Middle School (#0172) (Continued)

19. [Ref. 17204] The file for one Exceptional student did not contain a Matrix of Services form that was valid for the February survey; consequently, the student’s Exceptional reporting was not adequately supported. We made the following audit adjustments:

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

20. [Ref. 17270] The out-of-field status of one teacher, who taught during the school terms covered by the October and February surveys, was not approved by the School Board until January 13, 2003, after the October survey. Consequently, at the time of the October survey, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We also noted that the parents of the students assigned to this teacher were not notified of the teacher’s out-of-field status, as required by Section 1012.42(2), Florida Statutes. We made the following audit adjustments:

102 Basic 4-8	8.2858	
112 Grades 4-8 with ESE Services	(8.2858)	.0000

21. [Ref. 17271/73] Two teachers taught Language Arts to classes which included eight Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Consequently, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel, or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Bradford Middle School (#0172)</u> (Continued)	
<u>Ref. 17271</u>	
102 Basic 4-8	.3336
130 ESOL	(.3336)
	.0000
<u>Ref. 17273</u>	
102 Basic 4-8	.0834
130 ESOL	(.0834)
	.0000

22. [Ref. 17272] One teacher taught Limited English Proficient (LEP) students during the school term covered by the October survey, but had not earned the required number of in-service training points for the English for Speakers of Other Languages (ESOL) program. Consequently, the teacher did not meet comply with State Board of Education Rule 6A-6.0907, Florida Administrative Code, which define the requirements for instructional personnel of LEP students. We made the following audit adjustments:

102 Basic 4-8	.0834	
130 ESOL	(.0834)	
		.0000

23. [Ref. 17274] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. The teacher held certification in Agriculture, but taught a course which required certification in Varying Exceptionalities. We also noted that the parents of the children assigned to this teacher were not notified of the teacher's out-of-field status until December 12, 2002, after the October survey. Consequently, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
<u>Bradford Middle School (#0172)</u> (Continued)	
102 Basic 4-8	7.5724
112 Grades 4-8 with ESE Services	(7.4640)
254 ESE Support Level 4	(1.084)
	<u>.0000</u>
	<u>(1.9202)</u>

Hampton Elementary School (#0181)

24. [Ref. 18101] The file for one Limited English Proficient (LEP) student in the October and February surveys did not contain documentation justifying the student's continued placement in the English for Speakers of Other Languages (ESOL) program for the 2002-03 school year, which was the student's sixth year in that program. We made the following audit adjustments:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

25. [Ref. 18102] One Limited English Proficient Student (LEP) student in the October and February surveys was beyond the maximum six-year period allowed for funding in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	<u>.0000</u>

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings**Renaissance Center (#0191)**

26. [Ref. 19101] Two Exceptional students in the October survey were not reported in accordance with their Matrix of Services forms. The students were reported in program no. 254 (ESE Support Level 4); however, the students' Matrix forms supported program no. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

27. [Ref. 19170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teachers held certification in Elementary Education and Sociology, respectively, but taught courses which required certification in Varying Exceptionalities. Consequently, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel, or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

<u>Ref. 19170</u>		
102 Basic 4-8	1.9024	
112 Grades 4-8 with ESE Services	(1.4854)	
254 ESE Support Level 4	(.4170)	.0000

<u>Ref. 19171</u>		
103 Basic 9-12	1.5834	
113 Grades 9-12 with ESE Services	(1.0834)	
254 ESE Support Level 4	(.5000)	.0000

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Alligator Creek Stop Camp (#0211)

28. [Ref. 21101] One Basic student in the October survey and one Exceptional student in the February survey had been exited from the Camp prior to the survey concerned and should not have been counted with that survey's results. We made the following audit adjustments:

102 Basic 4-8	(.4000)	
112 Grades 4-8 with ESE Services	(.5000)	
300 Vocational 6-12	(.1000)	(1.0000)

29. [Ref. 21102] The number of days-in-term and FTE reported for 20 students in the July survey and 16 students in the June survey were overstated. The reported number of days and FTE for each student was 90 days and .5000 FTE ; however, the number of days and FTE should have been 35 and .1944, respectively. We made the following audit adjustments:

102 Basic 4-8	(5.1952)	
103 Basic 9-12	(5.8064)	(11.0016)

30. [Ref. 21170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Varying Exceptionalities, but taught a course which required certification in any Vocational field. Consequently, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel, or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>Alligator Creek Stop Camp (#0211)</u> (Continued)		
102 Basic 4-8	3.4000	
103 Basic 9-12	4.0000	
300 Vocational 6-12	<u>(7.4000)</u>	<u>.0000</u>
		<u>(12.0016)</u>
		<u>(16.1728)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Bradford County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) FTE funding for students served in the Hospital and Homebound program is based upon documented teacher contact hours; (2) documentation supporting the continued placement of Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program is prepared on a timely basis; and (3) the out-of-field status of teachers is approved by the School Board and the parents of students taught by out-of-field teachers are notified of that fact prior to the teachers' courses being reported.

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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.62, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2002-2003

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Section 1003.436, F.S. Definition of "Credit"
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- Rule 6A-1.044(3)&(6)(c), F.A.C. ... Pupil Attendance Records
- FTE General Instructions 2002-2003
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Bradford County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C.Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

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

Exceptional Education

- Section 1003.57(5), F.S.Exceptional Students Instruction
- Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
- Section 1011.62, F.S.Funds for Operation of Schools
- Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Exceptional Students
- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C.Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C.Identification and Assignment of Exceptional Students to Special Programs
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Special Programs and Procedures for Exceptional Students

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms in Vocational Education Program
- FTE General Instructions 2002-2003

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Bradford County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Regulatory Citations (Continued)

Teacher Certification

- Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. Positions for Which Certificates Required
- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education For Speakers of Other Languages
- Rule 6A-1.0502, F.A.C. Noncertificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification
- Rule 6A-6.0521, F.A.C. Definitions and Requirements Which Apply to All Dropout Prevention Programs

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Bradford County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Management agreed with our findings and recommendations, except with regard to finding nos. 14 and 23, as discussed below.

Finding No. 14 (Ref. 16170/71) - This finding cites the District for two out-of-field teachers for whom School Board approval and parental notification did not occur on a timely basis (i.e., before survey).

Finding No. 23 (Ref. 17274) - This finding cites the District for one out-of-field teacher whose out-of-field status was not approved by the School Board and for whom parental notification did not occur on a timely basis (i.e., before survey).

Management's Response – Management contends that a time frame for a school board's approval of out-of-field teachers and the issuance of the associated parental notifications is not specified in Florida Statutes and State Board of Education Administrative Rules. Accordingly, management believes that the timing exceptions noted in our findings, and the related audit adjustments, should be cleared.

Auditor's Resolution – The longstanding policy of the Department of Education regarding the Florida Statutes and State Board of Education Administrative Rules applicable to out-of-field teachers has been that school board approval and parental notification must be made prior to the classes of those teachers being reported for FEFP funding. DOE most recently communicated this policy to all Florida school superintendents in a memorandum dated APRIL 9, 1999. Accordingly, our finding nos. 14 and 23 stand as presented herein.

The accompanying notes are an integral part of this schedule.

Bradford County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY

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

1. Bradford County District School Board

Bradford County District School Board was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Bradford County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Bradford County.

For the fiscal year ended June 30, 2003, the District operated 13 schools, reported 3,894.13 full-time equivalent (FTE) students, and received approximately \$14.6 million in State FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Bradford County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of full-time equivalent (FTE) students in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2002-2003 school year were conducted during and for the following weeks: survey one was performed for July 15-19, 2002; survey two was performed for October 7-11, 2002; survey three was performed for February 3-7, 2003; and survey four was performed for June 16-20, 2003.

Bradford County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (6-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 1000, F.S. K-20 General Provisions
- Chapter 1001, F.S. K-20 Governance
- Chapter 1002, F.S. Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. Public K-12 Education
- Chapter 1006, F.S. Support for Learning
- Chapter 1007, F.S. Articulation and Access
- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 1012, F.S. Personnel
- Chapter 6A-1, F.A.C. Finance and Administration
- Chapter 6A-3, F.A.C. Transportation
- Chapter 6A-4, F.A.C. Certification
- Chapter 6A-6, F.A.C. Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules. The following schools were in our sample:

Bradford County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Bradford High School	1 through 3
2. Starke Elementary School	4 through 6
3. Southside Elementary School	7 through 10
4. Lawtey Elementary School	11 through 13
5. Brooker Elementary School	14
6. Bradford Union Vocational Tech. Center	15
7. Bradford Middle School	16 through 23
8. Hampton Elementary School	24 and 25
9. Renaissance Center	26 and 27
10. Alligator Creek Stop Camp	28 through 30



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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 BRADFORD COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated October 28, 2003, that the Bradford County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003. These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

In our opinion, the Bradford County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Bradford County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive, flowing style.

William O. Monroe, CPA
February 9, 2004

SCHEDULE A

Bradford County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2003

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	76	100.00%	4,707	100.00%
Sample ²	24	31.58%	130	2.76%
General Tests				
Students w/ Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	0	NA
Detailed Tests				
Students w/ Exceptions	-	-	12	(9.23%)
Net Audit Adjustments	-	-	(9)	NA

NA - Not Applicable

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2003. The District reported 4,707 students in the following ridership categories: 114 in IDEA (K-12), Weighted; 347 in IDEA (K-12), Unweighted; 4 in IDEA (PK), Weighted; 110 in PK Other; 12 in Teenage Parents and Infants; 3,612 in Two Miles or More; and 508 in Center to Center (Vocational and Dual Enrollment). The District also reported operating a total of 76 vehicles (76 busses). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Bradford County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Overview

The management of the Bradford County District School Board is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures, while not of material impact on the District's compliance, are nevertheless worthy of management's attention and action, as recommended on page 37.

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students, checked the mathematical accuracy of the District's reported ridership totals for the fiscal year ended June 30, 2003, and reconciled those totals to the supporting records. Our general tests disclosed no instances of noncompliance. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding numbers 1 and 2.

Detailed Tests

1. [Ref. 51] Nine students (five in the October survey and four in the February survey) were reported incorrectly in the Two Miles or More ridership category. The students lived less than two miles from school and were not eligible to be reported for FEFP transportation funding. We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
Two Miles or More	(5)	
<u>February 2003 Survey-(90 Days-in-Term)</u>		
Two Miles or More	(4)	(9)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Bradford County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

2. [Ref. 52] Three Exceptional students (two in the October survey and one in the February survey) were reported incorrectly in IDEA weighted ridership categories (two in IDEA (K-12) and one in IDEA (PK)). According to the students' Individual Educational Plans (IEPs), they did not meet one or more of the five criteria necessary for weighted classification. However, the two K-12 students were eligible to be reported in an IDEA unweighted ridership category and the PK student was eligible to be reported in the PK Other ridership category. We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
IDEA (K-12), Unweighted	1	
PK Other	1	
<u>February 2003 Survey-(90 Days-in-Term)</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	<u>0</u>
Net Audit Adjustments from Detailed Tests		<u>(9)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Bradford County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Recommendations

We recommend that management exercise more care to ensure that: (1) Exceptional students who are classified as eligible for weighted ridership categories have the need for such services clearly documented on their *Individual Educational Plans* (IEPs); and (2) the distance from home to school is verified prior to students being reported in Two Miles or More.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

- Section 1006.21, F.S.Duties of District School Superintendent and District School Board regarding Transportation
- Section 1006.23, F.S.Hazardous Walking Conditions
- Section 1011.68, F.S.Funds for Student Transportation
- Rule 6A-3.001(3), F.A.C.Basic Principles for Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Bradford County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Management agreed with our findings and recommendations.

A summary of management's response may be found beginning on page 41 of this report.

The accompanying notes are an integral part of this schedule.

Bradford County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY

A summary of the significant features of student transportation under the Florida Education Finance Program (FEFP) and applicable statutes and rules 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 funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Bradford County District School Board

For the fiscal year ended June 30, 2003, the District received approximately \$940,726 in State FEFP transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2002	0	0
October 2002	38	2,486
February 2003	38	2,221
June 2003	<u>0</u>	<u>0</u>
Total	<u>76</u>	<u>4,707</u>

3. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 1000, F.S.K-20 General Provisions
- Chapter 1001, F.S.K-20 Governance
- Chapter 1002, F.S.Student and Parental Rights and Educational Choices
- Chapter 1003, F.S.Public K-12 Education

Bradford County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

- Chapter 1006, F.S. Support for Learning
- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 6A-1, F.A.C. Finance and Administration
- Chapter 6A-3, F.A.C. Transportation

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

MANAGEMENT'S RESPONSE



The School Board of Bradford County, Florida

501 W. WASHINGTON STREET • STARKE, FLORIDA 32091

(904) 966-6800 • SunCom 878-6800 • FAX 966-6017

March 22, 2004

Mr. William O. Monroe, CPA
Auditor General
Room 412C, Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Monroe:

We agree with the findings presented in your report, except for finding nos. 14 (Ref. 16170/71) and 23 (Ref. 17274). Finding no. 14 cites us because School Board approval of two out-of-field teachers and parental notification regarding those teachers did not occur until after survey. Finding no. 23 cites us because the out-of-field status of one out-of-field teacher was not approved by the School Board and parental notification did not occur until after survey. Florida Statutes and State Board of Education Administrative Rules require that School Boards approve out-of-field assignments and notification of those assignments be made to parents; however, a time frame for the approval and notification actions is not specified in any statute or rule. Thus, we believe the timing exceptions noted in these findings, and the associated audit adjustments, should be cleared.

We have taken the following corrective actions with regard to the issues presented in the report:

Notification letters will be sent to each parent of students assigned to out-of-field teachers and will be forwarded to applicable school center for distribution.

The Limited English Proficient (LEP) classification of students to be reported in the English for Speakers of Other Languages (ESOL) will be reviewed by each local school data entry clerk and the Director of Curriculum prior to such reporting.

The attendance and membership status of students will be reviewed and verified prior to reporting the students for FEFP funding.

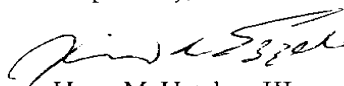
The number of days-in-term to be reported will be reviewed by the MIS Department to ensure that the number is correct prior to being reported.

The ESE Director will implement a plan to ensure that all Exceptional students have valid *Individual Educational Plans* (IEPs) and other appropriate supporting documentation.

The Transportation Department will verify that students to be reported in Two Miles or More actually live at least two miles from their assigned schools.

The Transportation Department will take necessary steps to ensure that transported Exceptional students have a valid IEP which specifies their "special transportation needs."

Respectfully,

 *Ass. Supt.*
Harry M. Hatcher, III
Superintendent of Bradford County Schools

EMPOWERING OUR STAKEHOLDERS
AN EQUAL OPPORTUNITY EMPLOYER