AUDITOR GENERAL

DAVID W. MARTIN, CPA

GILCHRIST COUNTY DISTRICT SCHOOL BOARD

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

AND

STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2007

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

	District No.
Gary E. Rexroat to 11-20-06	*1*
Cloud E. Haley from 11-21-06	*1*
Robert B. Clemons, Vice-Chair	*2*
Ronald D. Smith to 11-20-06	*3*
Robert G. Rankin from 11-21-06	*3*
Lois A. Fletcher, Chair	*4*
Carol Ann Hyde-Buck to 11-20-06	*5*
Kimela Michelle Carter from 11-21-06	*5*

James E. "Buddy" Vickers, Superintendent

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

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

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

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act

DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL
STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT
GILCHRIST COUNTY DISTRICT SCHOOL BOARD
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated December 10, 2007, that the Gilchrist County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

Our examination procedures disclosed material noncompliance involving students reported in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). We noted exceptions involving 9 of the 34 students in our sample for ESE Support Levels 4 and 5[1]; and 4 of the 25 students in our sample for Career Education 9-12

(OJT)[2]. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Gilchrist County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007.

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[3] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[3], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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[1] *For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 1, 2, 7, 8, and 12.*

[2] *For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 3, 9, and 10.*

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

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

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 Gilchrist County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

David W. Martin, CPA
March 28, 2008

SCHEDULE A

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

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	4	100.00%	1,532	100.00%	1,748.2000	100.00%
Sample Size[4]	3	75.00%	36	2.35%	30.4330	1.74%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(.1600)	-
2. Basic with ESE Services						
Population[3]	4	100.00%	756	100.00%	861.8600	100.00%
Sample Size[4]	3	75.00%	32	4.23%	28.5000	3.31%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	.5000	-
3. ESOL						
Population[3]	4	100.00%	14	100.00%	20.4700	100.00%
Sample Size[4]	3	75.00%	13	92.86%	9.4640	46.23%
Students w/Exceptions	-	-	(1)	(7.69%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(.2668)	-
4. ESE Support Levels 4 and 5						
Population[3]	4	100.00%	37	100.00%	51.0700	100.00%
Sample Size[4]	3	75.00%	34	91.89%	27.0700	53.01%
Students w/Exceptions	-	-	(9)	(26.47%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(.5000)	-
5. Career Education 9-12						
Population[3]	2	100.00%	26	100.00%	105.5000	100.00%
Sample Size[4]	2	100.00%	25	96.15%	6.1606	5.84%
Students w/Exceptions	-	-	(4)	(16.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(.7828)	-

All Programs						
Population[3]	4	100.00%	2,365	100.00%	2,787.1000	100.00%
Sample Size[4]	3	75.00%	140	5.92%	101.6276	3.65%
Students w/Exceptions	-	-	(14)	(10.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(1.2096)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	4	100.00%	62	100.00%
Sample Size[4]	3	75.00%	27	43.55%
Teachers w/Exceptions	-	-	(4)	(14.82%)

[1] *See NOTE A6.*

[2] *Unweighted FTE students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)*

[3] *The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2007. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)*

[4] *See NOTE B.*

[5] *Our audit adjustments present the net effects of the noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the reported FTE is taken to zero.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE

(For Illustrative Purposes Only)

For the Fiscal Year Ended June 30, 2007

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
102	Basic 4-8	(.0200)	1.000	(.0200)
103	Basic 9-12	(.1400)	1.088	(.1523)
111	Grades K-3 with ESE Services	.0000	1.035	.0000
112	Grades 4-8 with ESE Services	.0000	1.000	.0000
113	Grades 9-12 with ESE Services	.5000	1.088	.5440
130	ESOL	(.2668)	1.275	(.3402)
254	ESE Support Level 4	(.5000)	3.734	(1.8670)
255	ESE Support Level 5	.0000	5.201	.0000
300	Career Education 9-12	(.7828)	1.159	(.9073)
Total		(1.2096)		(2.7428)

[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

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2007

		Audit Adjustments[1]			
No.	**Program**	**#0021**	**#0031**	**#0041**	**Total**
102	Basic 4-8	.3800	(.4000)	.....	(.0200)
103	Basic 9-12	(.0066)	(.1334)	.....	(.1400)
111	Grades K-3 with ESE Services	.....	.....	.0000	.0000
112	Grades 4-8 with ESE Services	(.5000)	.5000	.....	.0000
113	Grades 9-12 with ESE Services	.....	.5000	.....	.5000
130	ESOL	(.4000)	.1332	.....	(.2668)
254	ESE Support Level 4	.5000	.0000	(1.0000)	(.5000)
255	ESE Support Level 5	.....	(1.0000)	1.0000	.0000
300	Career Education 9-12	(.4364)	(.3464)	.....	(.7828)
Total		(.4630)	(.7466)	.0000	(1.2096)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving the reporting of, and the preparation and maintenance of supporting documentation for students in ESE Support Levels 4 and 5, and Career Education OJT, the Gilchrist County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 13.

Findings		**Net Audit Adjustments (Unweighted FTE)**

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

Trenton High School (#0021)

1. [Ref. 2101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

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

2. [Ref. 2102] Two students who had both Hospital and Homebound instruction and on-campus instruction were reported for more on-campus instruction than was provided to them. One student was reported for 21 hours (.4200 FTE) of such instruction and the other for 19 hours (.3800 FTE). They should have been reported for only 18 hours (.3600 FTE), the amount of instruction provided. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings			Net Audit Adjustments (Unweighted FTE)
Trenton High School (#0021) (Continued)			
	102 Basic 4-8	(.0200)	
	103 Basic 9-12	(.0066)	
	300 Career Education 9-12	(.0534)	(.0800)

3. [Ref. 2103] We noted the following exceptions involving the timecards for two Career Education students in OJT: the time card for one student was missing and could not be located and the timecard for the other student was not signed by the student's supervisor. We made the following audit adjustment:

300 Career Education 9-12	(.3830)	(.3830)

4. [Ref. 2170] One teacher taught Math to a class that included one LEP student, but had not earned the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.1000	
130 ESOL	(.1000)	.0000

5. [Ref. 2171] One teacher taught Reading to a class that included two LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.3000	
130 ESOL	(.3000)	.0000
		(.4630)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings			Net Audit Adjustments (Unweighted FTE)
Bell High School (#0031)			
6. [Ref. 3102] The ESOL courses for one LEP student were incorrectly reported in Basic education in the February survey. We made the following audit adjustment:			
	102 Basic 4-8	(.4000)	
	130 ESOL	.4000	.0000
7. [Ref. 3103] Two students were reported incorrectly in program No. 255 (ESE Support Level 5) for instruction provided under the Hospital and Homebound program. The students had been dismissed from that program prior to the reporting survey and should have been reported in program No. 112 (Grades 4-8 with ESE Services) and No. 113 (Grades 9-12 with ESE Services), respectively. We made the following audit adjustment:			
	112 Grades 4-8 with ESE Services	.5000	
	113 Grades 9-12 with ESE Services	.5000	
	255 ESE Support Level 5	(1.0000)	.0000
8. [Ref. 3104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:			
	113 Grades 9-12 with ESE Services	1.0000	
	254 ESE Support Level 4	(1.0000)	.0000
Management's Response and Auditor's Resolution – See page 16. We have resolved this finding in the favor of the District:			
	113 Grades 9-12 with ESE Services	(1.0000)	
	254 ESE Support Level 4	1.0000	.0000
9. [Ref. 3105] One Career Education student in OJT was absent from school during the 11-day window of the reporting survey and should not have been reported with the survey's results. We also noted the student's timecard was missing and could not be located. We made the following audit adjustment:			

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings			Net Audit Adjustments (Unweighted FTE)
Bell High School (#0031) (Continued)			
	103 Basic 9-12	(.4002)	
	300 Career Education 9-12	(.0998)	(.5000)
10. [Ref. 3106] The timecard for one Career Education student in OJT supported fewer work hours than were reported. The student was reported for 1,100 minutes (.3666 FTE); however, the student's timecard supported only 360 minutes (.1200 FTE). We made the following audit adjustment:			
	300 Career Education 9-12	(.2466)	(.2466)
11. [Ref. 3170/71] Two teachers taught Reading to classes that included three LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:			
	Ref. 3170		
	103 Basic 9-12	.1334	
	130 ESOL	(.1334)	.0000
	Ref. 3171		
	103 Basic 9-12	.1334	
	130 ESOL	(.1334)	.0000
			(.7466)
Trenton Elementary School (#0041)			
12. [Ref. 4101] Four ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:			
	111 Grades K-3 with ESE Services	(.5000)	
	111 Grades K-3 with ESE Services	.5000	
	254 ESE Support Level 4	.5000	
	254 ESE Support Level 4	(.5000)	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings			Net Audit Adjustments (Unweighted FTE)
Trenton Elementary School (#0041) (Continued)			
254	ESE Support Level 4	(1.0000)	
255	ESE Support Level 5	1.0000	.0000
			.0000
			(1.2096)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) ESE and OJT students are appropriately reported in accordance with their *Matrix of Services* forms and timecards, respectively; (2) only those students who were provided instruction under the Hospital and Homebound program are reported for such instruction; (3) properly completed timecards are maintained for all OJT students; and (4) teachers are appropriately certified or are approved by the School Board to teach out-of-field.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing FTE and the FEFP.

Regulatory Citations

Reporting

Section 1011.60, F.S. .....Minimum Requirements of the Florida Education Finance Program (FEFP)
Section 1011.61, F.S. .....Definitions
Section 1011.62, F.S. .....Funds for Operation of Schools
Rule 6A-1.0451, F.A.C. .....FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2006-2007

Attendance

Section 1003.23, F.S. .....Attendance Records and Reports
Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2006-2007
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education for Speakers of Other Languages

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for Limited English Proficient Students

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Programming for Limited English Proficient Students

Career Education On-the-Job Attendance

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

Exceptional Education

Section 1003.57, F.S. .....Exceptional Students Instruction

Section 1011.62, F.S. .....Funds for Operation of Schools

Section 1011.62(1)(e), F.S. .....Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, F.A.C. .....Development of Individual Educational Plans for Students with Disabilities

Rule 6A-6.03029, F.A.C. .....Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years

Rule 6A-6.0312, F.A.C. .....Course Modification for Exceptional Students

Rule 6A-6.0331, F.A.C. .....Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction

Rule 6A-6.0334, F.A.C. .....Temporary Assignment of Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. .....Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2006-2007

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Regulatory Citations (Continued)

Teacher Certification

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education for Speakers of Other Languages

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

Section 1012.55, F.S. .....Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. .....Non-certificated Instructional Personnel

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

Rule 6A-4.001, F.A.C. .....Instructional Personnel Certification

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Gilchrist County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Management agreed with our findings and recommendations, except for finding No. 8 (Ref. 3104) as discussed below.

A copy of management's response may be found beginning on page 31 of this report. The additional documentation submitted with that response has not been reproduced in this report, but is available at the offices of the District.

Finding No. 8 (Ref. 3104)

One ESE student was not reported in accordance with the student's *Matrix of Services* form. The student's *Matrix* form supported program No. 113 (Grades 9-12 with ESE Services); however, the student was reported in program No. 254 (ESE Support Level 4).

Management's Response – Management provided us with a revised *Matrix* form and supporting documentation to show that program No. 254 (ESE Support Level 4) was appropriate for the cited student.

Auditor's Resolution – We examined the revised *Matrix* form and supporting documentation submitted with management's response and concluded that the student's reporting in program No. 254 (ESE Support Level 4) was appropriate. Accordingly, we have resolved this finding in the favor of the District.

The accompanying notes are an integral part of this schedule.

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

NOTE A - SUMMARY

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

1. School District of Gilchrist County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gilchrist County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Gilchrist County. For the fiscal year ended June 30, 2007, the District operated four schools, reported 2,787.10 unweighted FTE, and received approximately $12.9 million in State funding under the FEFP for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the 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.

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2006-2007 school year were conducted during and for the following weeks: survey one was performed for July 10-14, 2006; survey two was performed for October 9-13, 2006; survey three was performed for February 5-9, 2007; and survey four was performed for June 11-15, 2007.

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

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) ESOL; (3) ESE; and (4) Career Education (9-12).

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the FEFP.

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

NOTE B - SAMPLING (Continued)

The following schools were in our sample:

School Name/Description	Finding Number(s)
1. Trenton High School	1 through 5
2. Bell High School	6 through 11
3. Trenton Elementary School	12

AUDITOR GENERAL
STATE OF FLORIDA

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111 West Madison Street
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DAVID W. MARTIN, CPA
AUDITOR GENERAL

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

INDEPENDENT AUDITOR'S REPORT
GILCHRIST COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated December 10, 2007, that the Gilchrist County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2007. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

In our opinion the Gilchrist County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2007.

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

Internal Control Over Compliance

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

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

---

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

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

Respectfully submitted,

David W. Martin, CPA
March 28, 2008

SCHEDULE A

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

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	67	100.00%	2,954	100.00%
Sample[2]	-	-	139	4.71%
Test Results - Sample Students				
With Exceptions[3]	-	-	6	(4.32%)
Net Audit Adjustments	-	-	0	(0.00%)
Test Results - Non-Sample Students				
With Exceptions[3]	-	-	3	0.10%
Net Audit Adjustments	-	-	0	0.00%
Test Results - Sample and Non-Sample Students				
Net Audit Adjustments	-	-	0	0.00%

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2007. The District reported 2,954 students in the following ridership categories: 50 in IDEA (K-12), Weighted; 5 in IDEA (PK), Weighted; 64 in IDEA (PK), Unweighted; 5 in Teenage Parents and Infants; and 2,830 in Two Miles or More. The District also reported operating a total of 67 vehicles (58 buses and 9 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Students with exceptions are sample students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Gilchrist County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2007. All noncompliance disclosed by our examination procedures is discussed below and require management's attention and action, as recommended on page 27.

Findings	**Students Transported Net Audit 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. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.	
Detailed Tests	
1. [Ref. 51] Nine students were incorrectly reported in IDEA (K-12), Weighted. The students were not eligible to be reported in a weighted ridership category because they were transported by private passenger cars rather than by school buses. We made the following audit adjustments:	
October 2006 Survey	
90 Days-in-Term	
IDEA (K-12), Weighted *(Sample Students)* (4)	
IDEA (K-12), Weighted *(Non-Sample Students)* (2)	
IDEA (K-12), Unweighted *(Sample Students)* 4	
IDEA (K-12), Unweighted *(Non-Sample Students)* 2	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustments
Detailed Tests (Continued)		
February 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(2)	
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)	
IDEA (K-12), Unweighted *(Sample Students)*	2	
IDEA (K-12), Unweighted *(Non-Sample Student)*	1	0
Management's Response and Auditor's Resolution – See page 28. Our finding stands as presented.		0
Net Audit Adjustments – Detailed Tests		0

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that students are reported in the proper vehicle and ridership categories.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing student transportation.

Regulatory Citations

Chapter 1006, Part I, E., F.S. .....Transportation of Public K-12 Students
Section 1011.68, F.S. .....Funds for Student Transportation
Chapter 6A-3, F.A.C. .....Transportation
Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Management disagreed with our finding No. 1 (Ref. 51), as discussed below.

A copy of management's response may be found beginning on page 31 of this report.

Finding No. 1 (Ref. 51)

Nine students were incorrectly reported in IDEA (K-12), Weighted. The students were not eligible to be reported in a weighted ridership category because they were transported by private passenger cars rather than by school buses and, therefore, should have been reported in the unweighted category.

Management's Response - Management contends that there are no transportation regulations that specifically limit the use of IDEA-weighted ridership categories to students transported by school buses; consequently, management holds that these categories should be allowable for students transported by private passenger cars.

Auditor's Resolution – The Department of Education (DOE) advised us of the following: (1) IDEA-weighted ridership categories were established in the mid-1990s to allow school districts to be partially reimbursed for the extra costs associated with transporting eligible ESE students by school buses; (2) it was not anticipated that a district would also use these weighted ridership categories to report ESE students transported by passenger cars; consequently, DOE has not (to date) issued specific governing regulations or instructions; and (3) it has always been DOE policy that IDEA-weighted ridership categories should be used to report only eligible ESE students who were transported by school buses. Therefore, our finding, which adjusts the nine students to the unweighted category, stands as presented herein.

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

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Gilchrist County

For the fiscal year ended June 30, 2007, the District received approximately $713,000 in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2006	1	3
October 2006	35	1,504
February 2007	30	1,443
June 2007	1	4
Total	67	2,954

3. Statutes and Rules

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

Chapter 1006, Part I, E., F.S. .....Transportation of Public K-12 Students
Section 1011.68, F.S. .....Funds for Student Transportation
Chapter 6A-3, F.A.C. .....Transportation

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE

GILCHRIST DISTRICT SCHOOLS

James E. Vickers, Superintendent

District 1
Cloud E. Haley
District 2
Robert Clemons
District 3
Robert G. Rankin
District 4
Lois Fletcher
District 5
Michelle Carter

310 NW 11th Avenue
Trenton, FL 32693

Phone: (352) 463-3200
Fax: (352) 463-3276
Suncom: 640-3200
Fax: 640-3276

Website:
www.gilchristschools.org

April 18, 2008

David W. Martin, CPA
Auditor General
STATE OF FLORIDA
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Subject: Audit Report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Gilchrist County District School Board for the fiscal year ended June 30, 2007.

Dear Mr. Martin:

Please find attached to this e-mail transmittal our written response to the above-referenced report for your review and inclusion in the final report. It includes a discussion of your findings, including where we strongly disagree with your findings, and our proposed corrective actions for other findings, as appropriate for the circumstances involved.

This response is being submitted electronically within 30 calendar days of the date of your letter to us, and is in source format as requested.

Please e-mail this Office at **barratte@mygcsd.org** to indicate receipt of our response. Absent such receipt, delivery of the enclosed list of findings is presumed, by law, to be made when it is delivered to your office.

If you have any questions or concerns, please contact Evelyn Barratt, MIS Director and FTE audit coordinator, at (352) 463-4411, or David Dose, Finance Director, at (352) 463-3206.

Sincerely,

James E. "Buddy" Vickers
Superintendent of Schools

/eb

A Fully Accredited School System - Southern Association of Colleges and Schools
Equal Opportunity Employer

Gilchrist County District School Board
RESPONSE TO

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AND
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

LIST OF ATTACHMENTS

Attachment #	Description
1	Revised Matrix of Services for Student [Ref. 3104]
2	Counselor's Meeting Calendar [Ref. 3104]
3	Classroom Schedule showing 1:3 ratio for Student [Ref. 3104]
4	Feb 2007 daily/weekly charts for Student [Ref. 3104}
5	Specialized Transportation Services form [Ref. 51]
6	Transportation Agreement (Ref. 51]

Findings and District Responses	Net Audit Adjustments (Unweighted FTE)

Gilchrist County District School Board
RESPONSE TO

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Overview

Except for material noncompliance involving the reporting of, and the preparation and maintenance of supporting documentation for students in ESE Support Levels 4 and 5, and Career Education OJT, the Gilchrist County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2007. All material noncompliance disclosed by the State's examination procedures is discussed below and management's response and actions are stated below, as recommended on page 12 of the audit report.

Trenton High School (#0021)

1. [Ref. 2101] The audit stated that one ESE student was not reported in accordance with the student's *Matrix of Services* form. The State made the following audit adjustment:

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

Response: The district will implement additional checks for students with disabilities to ensure that they are reported in the correct FEFP programs.

2. [Ref. 2102] The audit stated that two students who had both Hospital and Homebound instruction and on-campus instruction were reported for more on-campus instruction than was provided to them. One student was reported for 21 hours (.4200 FTE) of such instruction and the other for 19 hours (.3800 FTE). They should have been reported for only 18 hours (.3600 FTE), the amount of instruction provided. The State made the following audit adjustment:

102	Basic 4-8	(.0200)	
103	Basic 9-12	(.0066)	
300	Career Education 9-12	(.0534)	(.0800)

Response: The district will implement additional checks for students on Hospital/Homebound services to ensure that their instructional hours during Survey week are correctly reported.

3. [Ref. 2103] The audit noted the following exceptions involving the timecards for two Career Education students in OJT: the time card for one student was missing and could not be located and the timecard for the other student was not signed by the student's supervisor. The State made the following audit adjustment:

300	Career Education 9-12	(.3830)	(.3830)

Response: The district will implement additional procedures for OJT students and their teachers, to ensure that timecards are maintained as required by regulation.

Findings and District Responses				Net Audit Adjustments (Unweighted FTE)
4. [Ref. 2170] The audit stated one teacher taught Math to a class that included one LEP student, but had not earned the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The State made the following audit adjustment:				
	102	Basic 4-8	.1000	
	130	ESOL	(.1000)	.0000
Response: The district will implement additional procedures to ensure that when ELL students are entered into new classes with ELL services that teachers have the required certification or Board approval / parent notification.				
5. [Ref. 2171] The audit stated that one teacher taught Reading to a class that included two LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. The audit also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. The State made the following audit adjustment:				
	102	Basic 4-8	.3000	
	130	ESOL	(.3000)	.0000
Response: The district will implement additional procedures to ensure that when ELL students are entered into new classes with ESOL services that teachers have the required certification or Board approval and parent notification.				
School 0021 Total:				(.4630)

Findings and District Responses			Net Audit Adjustments (Unweighted FTE)

Bell High School (#0031)

6. [Ref. 3102] The audit stated that the ESOL courses for one LEP student were incorrectly reported in Basic education in the February survey. The State made the following audit adjustment:

102	Basic 4-8	(.4000)	
130	ESOL	.4000	.0000

Response: We agree with this finding. The district will implement additional procedures to track ELL students, to ensure that they are reported with the correct FEFP program numbers.

7. [Ref. 3103] The audit stated that two students were reported incorrectly in program No. 255 (ESE Support Level 5) for instruction provided under the Hospital and Homebound program. The students had been dismissed from that program prior to the reporting survey and should have been reported in program No. 112 (Grades 4-8 with ESE Services) and No. 113 (Grades 9-12 with ESE Services), respectively. The State made the following audit adjustment:

112	Grades 4-8 with ESE Services	.5000	
113	Grades 9-12 with ESE Services	.5000	
255	ESE Support Level 5	(1.0000)	.0000

Response: The district will implement additional checks for students with disabilities at the time of each FTE survey, to ensure that they are reported in the correct FEFP programs.

8. [Ref. 3104] The audit stated that one ESE student was not reported in accordance with the student's *Matrix of Services* form. The State made the following audit adjustment:

113	Grades 9-12 with ESE Services	1.0000	
254	ESE Support Level 4	(1.0000)	.0000

Response: We disagree with this finding. This student was correctly reported in FEFP program 254 for both Survey 2 and Survey 3. During the time that the State's auditor was in our district, the student's counselor could not locate the correct (revised) Matrix of Services form. She did continue to search for this Matrix, and located it in another student's file for whom she held an IEP review on the same date (8/1/2006). It shows the student correctly in program 254. The District's ESE staffing specialist, who audited the student's assignment to program 254, (a copy of which has already been provided to the Auditor's office), used this Matrix of Services form when confirming that the student fit into the 254 FEFP category. This is the level of services that were provided to this student, and for which the District paid. A copy of the Revised Matrix of Services is attached to this document (1). Additional supporting attachments include:

2) **the counselor's meeting calendar, showing the name of the student whose IEP was held on the same date, and in whose cumulative folder the Revised Matrix of Services was found for this student;**
3) **classroom schedule showing 1:3 ratio for this student**
4) **February 2007 daily/weekly charts for individual student behavior plans based on individual functional behavior assessments for high need students including this student, including daily/weekly charts on IEP goals for this student.**

Findings and District Responses	Net Audit Adjustments (Unweighted FTE)

8., continued

Despite our disagreement with this finding, the District will implement a new check to verify that each student's Matrix of Services backup documentation is correct and available in each student's cumulative folder.

9. [Ref. 3105] The audit stated that one Career Education student in OJT was absent from school during the 11-day window of the reporting survey and should not have been reported with the survey's results. The audit also noted the student's timecard was missing and could not be located. The State made the following audit adjustment:

103	Basic 9-12	(.4002)	
300	Career Education 9-12	(.0998)	(.5000)

Response: The district will implement additional procedures for students who change to a special programs (such as GED options) mid-year, so that status and attendance records are maintained as required by regulation and information is communicated to MIS in a timely manner for reporting purposes.

10. [Ref. 3106] The audit stated that the timecard for one Career Education student in OJT supported fewer work hours than were reported. The student was reported for 1,100 minutes (.3666 FTE); however, the student's timecard supported only 360 minutes (.1200 FTE). The State made the following audit adjustment:

300	Career Education 9-12	(.2466)	(.2466)

Response: The district will implement additional procedures for OJT students and their teachers, to ensure that timecards are maintained as required by regulation and information is communicated to MIS in a timely manner for reporting purposes.

11. [Ref. 3170/71] The audit stated that two teachers taught Reading to classes that included three LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. The audit also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. The State made the following audit adjustments:

Ref. 3170			
103	Basic 9-12	.1334	
130 ESOL		(.1334)	.0000
Ref. 3171			
103	Basic 9-12	.1334	
130	ESOL	(.1334)	.0000

Response: The district will implement additional procedures to ensure that when ELL students are entered into new classes with ELL services that teachers have the required certification or Board approval / parent notification.

School 0031 Total (.7466)

Findings and District Responses				Net Audit Adjustments (Unweighted FTE)
Trenton Elementary School (#0041)				
12. [Ref. 4101] The audit stated that four ESE students were not reported in accordance with the students' *Matrix of Services* forms. The State made the following audit adjustment:				
	111	Grades K-3 with ESE Services	(.5000)	
	111	Grades K-3 with ESE Services	.5000	
	254	ESE Support Level 4	.5000	
	254	ESE Support Level 4	(.5000)	
	254	ESE Support Level 4	(1.0000)	
	255	ESE Support Level 5	1.0000	.0000
School Total:				.0000

Response: The district will implement additional checks for students with disabilities to ensure that they are reported in the correct FEFP programs.

District Total	(1.2096)

SUMMARY

The District is satisfied that the FEFP Audit found that the Gilchrist County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2007 except for the twelve material items listed in the audit report. The District strongly disagrees with the conclusion taken by the State on one of those twelve items, as noted in the discussion of the items, above. With respect to all twelve of the items, the District believes it can improve its performance toward compliance with all State requirements governing FTE and the FEFP, and to that end the District will:

1. Implement additional checks for students with disabilities and ELL students at the time of each FTE Survey, to ensure that they are reported in the correct FEFP programs.
2. Implement additional checks for student on Hospital/Homebound services to ensure that their instructional hours during Survey weeks are correctly reported.
3. Implement additional procedures for OJT students and their teachers, to ensure that timecards are maintained as required by regulation, and timesheet information for Survey weeks is communicated to MIS in a timely manner.
4. Implement additional procedures to ensure that when ELL students are entered into new classes with ELL services that teachers have the required certification or Board approval/parent notification.
5. Implement additional checks to verify that documentation of each Student's Matrix of Services is correct and located in the correct student's cumulative folder.
6. Implement additional procedures for students who switch into special programs mid-year, so that status and attendance records are maintained as required, and information is communicated to MIS in a timely manner for reporting purposes.

Gilchrist County District School Board
RESPONSE TO

Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Overview
The Gilchrist County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2007. All noncompliance identified by the State's examination procedures is discussed below.

Findings and District Response
The on-site DOE auditor found NO noncompliance for the District. Not until we received the Draft pdf from Tallahassee were there any findings to which the District might prepare a response. As of this date, the District has not been provided with student-specific details regarding the finding discussed below.

1. [Ref. 51] The Auditor reported that nine students were incorrectly reported in IDEA (K-12), Weighted. The report said that the students were not eligible to be reported in a weighted ridership category because they were transported by private passenger cars rather than by school buses. The Auditor made the following audit adjustments:

October 2006 Survey
90 Days-in-Term

IDEA (K-12), Weighted *(Sample Students)*	(4)
IDEA (K-12), Weighted *(Non-Sample Students)*	(2)
IDEA (K-12), Unweighted *(Sample Students)*	4
IDEA (K-12), Unweighted *(Non-Sample Students)*	2

February 2007 Survey
90 Days-in-Term

IDEA (K-12), Weighted *(Sample Students)*	(2)
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)
IDEA (K-12), Unweighted *(Sample Students)*	2
IDEA (K-12), Unweighted *(Non-Sample Student)*	1

Net Audit Adjustments – Detailed Tests	0

The result of this finding was to remove 9 students (4.5 Transportation FTE) from the weighted ridership category. The District strongly disagrees with this finding.

Gilchrist County School District's policy for transportation of disabled students requires that in order to receive reimbursement for private passenger car transportation, the student must demonstrate that at least one of the following five conditions applies[1]:

> 1) Medical equipment is required for the need of the student (i.e. wheelchair, crutches, walker, cane, tracheotomy equipment, positioning or unique seating devices such as seat belt or car seat),
> 2) Medical condition requires a special transportation environment as per physician's prescription (i.e. tinted windows, dust controlled atmosphere, temperature control),

[1] See attached "Specialized Transportation Services" form.

3) Aide or monitor required due to disability and specific need of the student,
4) Shortened day required due to disability and specific need of the student, or
5) School assigned is located in an out-of-district school system

The District's requirements correspond exactly to the requirements for Transportation Membership Category "A", as defined in Appendix U to the DOE's Automated Student Information System Database Requirements. (see below[2])

TRANSPORTATION MEMBERSHIP CATEGORY

MEMBERSHIP CATEGORY signifies one of the student transportation membership categories listed below. **Students may be counted only one time.** Students who ride on more than one bus or mode of transportation to get to school, or to get home in the afternoon, can only be counted once. Students who are transported in the morning or afternoon and who are transported from center to center may only be counted once.

Membership Category **A** Individuals With Disabilities Education Act (IDEA)- KG-12, Weighted Kindergarten through twelfth grade students who are classified as disabled. Each student's Individual Educational Plan (IEP) documentation must contain information which specifies that he or she meets one of the following criteria for specialized transportation services:

1. Medical equipment required. Medical equipment is defined as wheelchair, crutches, walker, cane, tracheotomy equipment, positioning or unique seating devices.
2. Medical condition that requires a special transportation environment as per physician's prescription (for instance, tinted windows, dust-controlled atmosphere, temperature control).
3. Aide or monitor required due to disability and specific need of student.
4. Shortened day required due to disability and specific need of student.
5. School assigned is located in an out-of-district school system.

All of the students the District submitted for weighted transportation funding fit Membership Category A according to their IEP's[3].

There is no DOE rule or TAP stating that severely disabled students whose IEP states that they cannot be transported by school buses, and must be transported by private cars, should be funded at a level well below that of less disabled students who don't require specialized assistance with transportation. In fact, the District believes that doing so would be contrary to the law (F.S. 1011.68), which states

> "The allocation per student (using general purpose transportation, private passenger cars and boats) must be equal to the allocation per student riding a school bus.[4]"

Were these students able to be transported on a school bus, their disabilities, as described in their IEP's, clearly place them in the weighted ridership category, and their allocation per student would be T = B + EX (as described in F.S. 1011.68)[5] Removing them from the weighted ridership category (EX) is thus contrary to statute.

In addition, the funding the District provides to the private transporters is intended to cover the cost, not to make a profit for the provider or the District. Case law has determined that school districts must reimburse privately-

[2] DOE Website, **Automated Student Information System Database Requirements, 2007-08 (also 2006-07),** *Appendix U,* "Transportation Membership Category"
[3] Documentation supporting this assertion is available upon request, if DOE will provide the District with a list of the students in question.
[4] F.S. 1011.68 (5), as reprinted in **Florida School Laws, 2007 Edition,** page 491
[5] F.S. 1011.68 (2), as reprinted in **Florida School Laws, 2007 Edition,** page 490

transported students using reasonable rates, related to the market value of actual services provided, and that districts must reimburse drivers not only for mileage, but also for time and effort. [6] The District pays the State-approved mileage rate for in-county residents (Out-of-county residents are not paid for transportation), plus minimum wage for transportation time. [7] In 2006-07, the District paid private providers $11,178.45.[8] The funding provided by the State (Base plus ESE Transportation allocation times these 4.5 Transportation FTE students) for these students was only $ 6,279.68 . So it can easily be seen that funding at the normal (B + EX) level is insufficient to reimburse the District for the minimal amounts that it must pay for transportation of these students. The Auditor is proposing to lower that insufficient amount substantially more, to a mere $ 1,955.18 by this action.

This Audit "Finding" is not consistent with State Statute nor DOE Rule, and there has been no instruction from the State to all Districts to remove this type of student from weighted transportation funding. This type of action by the Auditor places the District in a hardship position to provide transportation for these students.

We believe it was not the Legislature's intent to deprive disabled students of federally-mandated transportation to and from school, nor to penalize Districts with severely disabled children who need specialized transportation. The statute is clear in requiring the same funding for privately transported students as students transported by school bus.

The Auditor's recommendation that, "management exercise more care and take corrective action, as appropriate, to ensure that students are reported in the proper vehicle and ridership categories," is unnecessary. The District DOES take appropriate action to ensure that students are reported in the correct Transportation Membership categories. The action the Auditor is recommending, of substantially reducing funding for disabled students transported by private vehicle, is unwarranted, contrary to law, and should be negated.

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[6] *Hurry v. Jones*, 555 IDEHLR 555:543) (1st Cir. 1984), as discussed in Norlin, John, **What Do I Do When…The Answer Book on Special Education Law, 5th ed.** LRP Publications, Horsham, PN, 2007, page 6:14.

[7] See attached transportation contract

[8] Documentation available upon request

SPECIALIZED TRANSPORTATION SERVICES

Page ____ of ____

Name: _____ Student Number: _____

School: _____ Zoned/Home School: _____

CHECK (X) ONLY ONE BELOW:

_____ Walks or rides the regular bus (*Do not list bus transportation* as Related Service on IEP

_____ Rides the ESE bus to another school within the school district only because his/her neighborhood school does not have the full time class he/she needs (List *Bus Transportation*, NOT SPECIALIZED TRANSPORTATION, as Related Service on IEP).

_____ Qualifies for specialized transportation because: (*Specialized Transportation* should be written in Related Services on IEP)

CHECK (X) APPROPRIATE STATEMENT DESCRIBING THE CONDITION OF THE STUDENT WHICH QUALIFIES FOR ESE SPECIALIZED TRANSPORTATION SERVICES BELOW: Enter code number on the service page.

_____ 1) Medical equipment is required, (i.e., wheelchair, crutches, walker, cane, tracheotomy equipment, positioning or unique seating devices such as seat belt or car seat). *See below for details of needed equipment.*

_____ 2) Medical condition requires a special transportation environment as per physician's prescription (i.e., tinted windows, dust controlled atmosphere, temperature control). *See below for details of special transportation needs.*

_____ 3) Aide or monitor required due to disability and specific need of the student. Describe: _____

_____ 4) Shortened day required due to disability and specific need of the student. Describe: _____

_____ 5) School assigned is located in an out of district school system. Describe: _____

Transportation Code (0 - 5) _____ Anticipated Initiation Date _____ Anticipated Duration Date _____

Special Transportation Needs

Other Equipment Needs

Special Medical Information

5

Revised June 2004 GibCo Dynamo

SCHOOL BOARD OF GILCHRIST COUNTY

TRANSPORTATION AGREEMENT

THIS AGREEMENT, made this 17th day of July, 2007, by and between the SCHOOL BOARD OF GILCHRIST COUNTY, FLORIDA (hereinafter referred to as "SCHOOL BOARD") located in Gilchrist County, Florida and [redacted] social security number [redacted] (hereinafter referred to as "PARENT"), of [redacted]

WITNESSETH:

I. PURPOSE OF THIS AGREEMENT:

A. The purpose of this Agreement is to provide reimbursement to Parent for transportation of her child, [redacted] to Bell Middle School.

II. PARENT AGREES TO:

A. Provide an automobile, proof of a valid driver's license and proof of insurance to the School Board.

B. Provide transportation of her child to Bell Middle School in Bell, Florida during the 2007-2008 school term.

C. Provide transportation of her child to school required field trips.

D. Provide the School Board with a physician's verification that the student cannot ride a school bus due to medical reasons. This verification should be provided at the beginning of each school year.

E. Be responsible for her own Worker's Compensation insurance, unemployment insurance, federal income tax withholding, Social Security, and Medicare, if required.

F. Submit a mileage voucher monthly to the School Board.

G. Shall be liable for, and agrees to be liable for, and shall indemnify, defend and hold the School Board harmless from and against any and all claims, suits, judgments or damages, including appeals arising out of or in the course of the Parent's provision of the services called for in this Agreement or the operation of Parent's automobile.

III. THE SCHOOL BOARD AGREES TO:

A. Honor all mileage vouchers for payment within thirty (30) days of submission.

B. Pay Parent minimum wage for traveling time and mileage at the state approved rate. The School Board shall not pay for more than 1 hour per day for labor, and shall not pay for more than two (2) round trips per day for mileage, not to exceed 20.00 miles total per day.

C. Pay Parent minimum wage for traveling time and mileage at state approved rate for any school required field trips.

D. Appoint an individual to be responsible for coordinating services with Parent

IV. TERM OF AGREEMENT; RENEWAL; MODIFICATION

THIS AGREEMENT shall become effective on the 1st day of July, 2007, and shall continue in effect through the 30th day of June, 2008. Renewal or modification of this agreement shall be made only in writing, and by the written consent of both parties. Any such written renewal or modification shall be attached to this initial agreement, and shall be dated and signed by both parties. The terms of this agreement may be canceled by a thirty (30) day written notice by either party to the other.

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V. NOTICE REQUIREMENT:

NOTICES required or authorized under this agreement shall be sent by certified or registered mail, return receipt requested to:

For Schools: James Vickers, Superintendent
School Board of Gilchrist County, Florida
310 NW 11th Avenue / Trenton, Florida 32693
Telephone: (352) 463-3200

For Parent: [redacted]

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year first above written.

SCHOOL BOARD OF
GILCHRIST COUNTY, FLORIDA

BY: Lois A. Fletcher
LOIS A. FLETCHER, CHAIR

ATTEST:
James Vickers
JAMES VICKERS,
SUPERINTENDENT AND SECRETARY TO THE BOARD

[redacted]
WITNESS

[redacted]
PARENT

[redacted]
WITNESS