

**FRANKLIN COUNTY
DISTRICT SCHOOL BOARD**

**Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students**

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013



BOARD MEMBERS AND SUPERINTENDENT

Franklin County District School Board members and the Superintendent of Schools who served during the 2012-13 fiscal year are listed below:

Member	District No.
George Thompson, Vice Chair from 11-20-12	1
David C. Hinton	2
Teresa Ann Martin	3
Jimmy Gander, Chair	4
Carlton L. Whaley, Vice Chair to 11-19-12	5
Pamela Shiver from 11-20-12	5

Nina M. Marks, Superintendent

The examination team leader was Jeremy D. Smith, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Franklin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2013

ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Franklin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were missing and could not be located for students in Career Education 9-12 (OJT) and student transportation, the Franklin County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2013:

- Two of the seven teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status.
- All four students in our Career Education 9-12 (OJT) sample had exceptions involving records that were missing and could not be located.
- Fifteen of the 116 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in three findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .9174 but has a potential impact on the District's weighted FTE of a negative 2.0404. Noncompliance related to student transportation resulted in seven findings and a proposed net adjustment of a negative 81 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Franklin County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$7,311 (negative 2.0404 times \$3,582.98).

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

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

SCHOOL DISTRICT OF FRANKLIN COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Franklin County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Franklin County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2013, the District operated three schools serving prekindergarten through twelfth grade students, reported 1,140.76 unweighted FTE for those students, and received approximately \$168,000 in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$370,000 for student transportation as part of the State funding through FEFP.



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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 FRANKLIN COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Franklin County District School Board's compliance with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013. 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 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Two of the seven teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status.¹

2. Students

All four students in our Career Education 9-12 (OJT) sample² had exceptions involving records that were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and records that were missing and could not be located for students in Career Education 9-12 (OJT), the Franklin 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, 2013.

¹For teachers, see SCHEDULE D, Finding Nos. 2 and 3

²For Career Education 9-12 (OJT), see SCHEDULE D, Finding No. 1

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.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 teacher certification and records that were missing and could not be located for students in Career Education 9-12 (OJT). Our examination findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

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

Respectfully submitted,



David W. Martin, CPA

March 5, 2014

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

SCHEDULE A

Franklin 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, 2013

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 1,140.76 unweighted FTE at three schools to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (3) consisted of the total number of brick and mortar schools in the District that offered courses as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP funded programs. The population of students (1,344) consisted of the total number of students in each program at the schools and virtual education cost centers in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	3	3	1,099	27	0	187.6500	22.7718	.2994
Basic with ESE Services	3	3	232	16	0	916.4800	11.1170	.0000
ESOL	0	0	0	0	0	.0000	.0000	.0000
ESE Support Levels 4 and 5	3	3	9	9	0	5.9500	5.9500	(.2994)
Career Education 9-12	1	1	<u>4</u>	<u>4</u>	<u>4</u>	<u>30.6800</u>	<u>.9174</u>	<u>(.9174)</u>
All Programs	3	3	<u>1,344</u>	<u>56</u>	<u>4</u>	<u>1,140.7600</u>	<u>40.7562</u>	<u>(.9174)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Franklin 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, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (14) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with Exceptional Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled seven and found exceptions for two of those teachers.

PROPOSED ADJUSTMENTS

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	.0500	1.117	.0559
103 Basic 9-12	.2494	1.020	.2544
254 ESE Support Level 4	(.0500)	3.524	(.1762)
255 ESE Support Level 5	(.2494)	5.044	(1.2580)
300 Career Education 9-12	(.9174)	.999	(.9165)
Total	(.9174)		(2.0404)

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u>	<u>Proposed Adjustments¹</u>		
	<u>#0091</u>	<u>#9009</u>	<u>Total</u>
101 Basic K-3	.....	.0500	.0500
103 Basic 9-12	.2494	.....	.2494
254 ESE Support Level 4	.....	(.0500)	(.0500)
255 ESE Support Level 5	(.2494)	.....	(.2494)
300 Career Education 9-12	<u>(.9174)</u>	<u>.....</u>	<u>(.9174)</u>
Total	<u>(.9174)</u>	<u>.0000</u>	<u>(.9174)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance involving teachers and records that were missing and could not be located for students in Career Education 9-12 (OJT), the Franklin 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 10.

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Franklin County K-12 School (#0091)

1. [Ref. 9101] The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.9174)	(.9174)
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2. [Ref. 9171] One teacher was not properly certified and was not approved by the School Board to teach History out of field. We also noted the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Franklin County K-12 School (#0091)</u> (Continued)		
103 Basic 9-12	.2494	
255 ESE Support Level 5	(.2494)	.0000
		(.9174)
<u>Apalachicola Bay School (#9009)</u>		
3. [Ref. 900971] <u>One teacher was not properly certified and was not approved by the School Board to teach Art out of field. We also noted the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>		
101 Basic K-3	.0500	
254 ESE Support Level 4	(.0500)	.0000
		.0000
Proposed Net Adjustment		<u>(.9174)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Franklin 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, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students in Career Education 9-12 (OJT) are reported in accordance with the students’ time worked as documented on their timecards that are accurately completed, signed, and retained in readily-accessible files; (2) teachers are properly certified, or if out of field, are timely approved by the School Board to teach out of field; and (3) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

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 FEFP.

REGULATORY CITATIONS

Reporting

- Section 1011.60, FS Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, FS Definitions
- Section 1011.62, FS Funds for Operation of Schools
- Rule 6A-1.0451, FAC Florida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
- FTE General Instructions 2012-13*

Attendance

- Section 1003.23, FS Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records
- Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
- FTE General Instructions 2012-13*
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Franklin 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, 2013

REGULATORY CITATIONS (Continued)

English for Speakers of Other Languages (ESOL)

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

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), FAC Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2012-13

Exceptional Education

- Section 1003.57, FS Exceptional Students Instruction
- Section 1011.62, FS Funds for Operation of Schools
- Section 1011.62(1)(e), FS Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, FAC Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, FAC Course Modifications for Exceptional Students

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Franklin 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, 2013

REGULATORY CITATIONS (Continued)

Exceptional Education (Continued)

- Rule 6A-6.0331, FAC General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, FAC Definitions, ESE Policies and Procedures, and ESE Administrators
Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

- Section 1012.42(2), FS Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, FS Positions for Which Certificates Required
- Rule 6A-1.0502, FAC Non-certificated Instructional Personnel
- Rule 6A-1.0503, FAC Definition of Qualified Instructional Personnel
- Rule 6A-4.001, FAC Instructional Personnel Certification
- Rule 6A-6.0907, FAC Inservice Requirements for Personnel of Limited English Proficient Students

Virtual Education

- Section 1002.321, FS Digital Learning
- Section 1002.37, FS The Florida Virtual School
- Section 1002.45, FS Virtual Instruction Programs
- Section 1002.455, FS Student Eligibility for K-12 Virtual Instruction
- Section 1003.498, FS School District Virtual Course Offerings

Charter Schools

- Section 1002.33, FS Charter Schools

The accompanying notes are an integral part of this schedule.

Franklin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. School District of Franklin County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Franklin County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Franklin County.

For the fiscal year ended June 30, 2013, the District operated three schools serving prekindergarten through twelfth grade students, reported 1,140.76 unweighted FTE, and received approximately \$168,000 in State funding through FEFP. 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 FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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.

Franklin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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 prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 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. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. 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 that 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 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. 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 FEFP. The following schools were in our sample:

Franklin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Franklin County K-12 School	1 and 2
2. Franklin County Learning Center	NA
3. Apalachicola Bay School*	3

* Charter School



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

We have examined the Franklin County District School Board's compliance with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. 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 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 15 of the 116 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 5 through 7.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Franklin County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

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

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

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

Respectfully submitted,



David W. Martin, CPA

March 5, 2014

SCHEDULE F

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

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

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (58) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (1,751) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	23
IDEA (PK), Weighted	35
IDEA (PK), Unweighted	1
Two Miles or More	<u>1,692</u>
Total	<u>1,751</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	Proposed Net <u>Adjustment</u>	With Exceptions	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(9)		
We sampled 116 of the 1,751 students reported as being transported by the District.		15	(3)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 91 students.	-	<u>91</u>	<u>(78)</u>
Total	<u>(9)</u>	<u>106</u>	<u>(81)</u>

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Franklin 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 27.

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

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 and October 2012 surveys and the February and June 2013 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 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Our general tests disclosed the following exceptions in the June 2013 survey:
 - a. Nine bus drivers’ reports were missing and could not be located. Consequently, the associated ridership count (27 students) and the number of buses in operation (9 buses) were not adequately supported.
 - b. Three students were not listed on the bus driver’s report as having been transported during the 11-day survey window.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
Adjustments**

Findings

- c. The documentation to support the ridership of one private passenger car student was missing and could not be located.

We propose the following adjustment:

June 2013 Survey

Number of Buses in Operation (9)

90 Days in Term

IDEA (K-12), Weighted (4)

IDEA (PK), Weighted (1)

Two Miles or More (12)

5 Days in Term

IDEA (PK), Weighted (2)

Two Miles or More (12) (31)

- 2. [Ref. 52] Four students reported in the IDEA (K-12), Weighted ridership category were reported for a 15-day term in the July 2012 survey (3 students) and a 5-day term in the June 2013 survey (1 student) but should have been reported for a 12-day and 8-day term, respectively. We propose the following adjustments:

July 2012 Survey

15 Days in Term

IDEA (K-12), Weighted (3)

12 Days in Term

IDEA (K-12), Weighted 3

June 2013 Survey

8 Days in Term

IDEA (K-12), Weighted 1

5 Days in Term

IDEA (K-12), Weighted (1) 0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

3. [Ref. 53] Our general tests of student transportation disclosed that 47 PK students were incorrectly reported in the Two Miles or More ridership category and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2012 Survey

90 Days in Term
 Two Miles or More (25)

February 2013 Survey

90 Days in Term
 Two Miles or More (22) (47)

4. [Ref. 54] During our general tests, we noted that 13 students (12 students reported in the IDEA [K-12], Weighted ridership category and 1 student reported in the IDEA [PK], Weighted ridership category) were transported using private passenger vehicles; consequently, the students were ineligible to be reported in an IDEA-Weighted ridership category. However, the students were eligible for reporting in the Two Miles or More ridership category. We also noted for 2 of the 12 students that the number of days in term were incorrectly reported. The students were reported for 90 days and 5 days but should have been reported for 2 days and 8 days, respectively. We propose the following adjustments:

July 2012 Survey

15 Days in Term
 IDEA (K-12), Weighted (3)
 Two Miles or More 3

October 2012 Survey

90 Days in Term
 IDEA (K-12), Weighted (2)
 IDEA (PK), Weighted (1)
 Two Miles or More 3

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(5)	
Two Miles or More	5	
<u>June 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
<u>5 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
<u>8 Days in Term</u>		
Two Miles or More	1	
<u>2 Days in Term</u>		
Two Miles or More	1	0

5. [Ref. 55] One student in our sample was not enrolled in school during the February 2013 reporting survey; consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	(1)	(1)

6. [Ref. 56] Two students in our sample were not listed on the bus drivers' reports as having been transported during the reporting survey. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Franklin County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(1)	(2)
7. [Ref. 57] <u>The IEPs for 12 students in our sample in the IDEA (PK), Weighted Ridership category did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We noted the students were eligible to be reported in the IDEA (PK), Unweighted ridership category. We propose the following adjustments:</u>		
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(7)	
IDEA (PK), Unweighted	7	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(5)	
IDEA (PK), Unweighted	<u>5</u>	<u>0</u>
Proposed Net Adjustment		<u>(81)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Franklin County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported and the bus driver reports are properly maintained to support all reported ridership including those students reported as being transported by private passenger cars; (2) students are reported only if they were enrolled in school during the survey week and were transported at least 1 day during the 11-day survey window as evidenced by the supporting bus drivers' reports; (3) transported students are reported for the correct number of days in term; (4) only PK students with disabilities or PK children of students in a Teenage Parents and Infants Program are reported for State transportation funding; (5) students who are transported in private passenger vehicles are not reported in IDEA-Weighted ridership categories; and (6) students reported in the IDEA-Weighted ridership categories are appropriately documented as meeting one of the five criteria as noted on the students' IEPs.

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., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation
- Student Transportation General Instructions 2012-13*

The accompanying notes are an integral part of this schedule.

Franklin County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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

2. Transportation in Franklin County

For the fiscal year ended June 30, 2013, the District received approximately \$370,000 for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2012	6	9
October 2012	18	853
February 2013	22	856
June 2013	<u>12</u>	<u>33</u>
Total	<u>58</u>	<u>1,751</u>

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., FS Transportation of Public K-12 Students
- Section 1011.68, FS Funds for Student Transportation
- Chapter 6A-3, FAC Transportation

Franklin County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. 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.

EXHIBIT A
MANAGEMENT'S RESPONSE



*Nina M Marks
Superintendent*

FRANKLIN COUNTY DISTRICT SCHOOLS

Administrative Offices
85 School Road Suite 1
Eastpoint FL 32328
(850) 670-2810-Phone (850) 670-2813-Fax



March 5, 2014

David W. Martin
Auditor General
G74 Claude Pepper Building
11 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

Please find the responses from the Franklin County School District to the preliminary and tentative finding of the FEFP audit of full-time equivalent (FTE) and transportation for the fiscal year ended June 30, 2013.

Responses:

The documentation required for the OJT program was not available at the time of the audit review. The District has since developed and implemented procedures to ensure the required documentation are in place prior to students beginning the OJT program. The District has developed a Manual for Implementation of Cooperative Learning Programs and provided the manual to appropriate staff.

Two teachers, one at Franklin County PK – 12 School and one at the Apalachicola Bay Charter School (ABC School) were not approved by the School Board to teach out of field and the proper notification to parents was not completed. The District has implemented procedures to ensure that any teacher teaching out of field at the Franklin County PK – 12 School will be approved by the School Board at the regular September and January meetings of the Board and that parent notification will be provided to parents within the week of the approval. Proof will be maintained at the District Office. The ABC School will have their Board of Directors approve out of field teachers at their regular meetings in September and January with notification to parents sent within the week of approval. The ABC school will maintain documentation at their office.

Transportation Responses:

The District incorrectly reported PK students for transportation FTE during the survey periods 2 and 3. The PK program Director will provide to the transportation department the list of eligible PK students for transportation each survey period.

The District did not have documentation because records were destroyed due to a leaking roof. The District has corrected the problem.

District 1
George Thompson
Vice Chair

District 2
David Hinton

District 3
Teresa Ann Martin

District 4
Jimmy Gender
Chair

District 5
Pam Shiver

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**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

The Staffing Specialist and Director of Special Programs will review IEPs to determine Exceptional Education students that would be eligible for the weighted FTE and notify the transportation department of those students.

Students transported by private vehicle due to their physical disabilities will be monitored for appropriate documentation and attendance.

The Director of Auxiliary Services will verify the days in term for each survey period with the Transportation Department.

Sincerely,



Nina M Marks
Superintendent

District 1
George Thompson
Vice Chair

District 2
David Hinton

District 3
Teresa Ann Martin

District 4
Jimmy Gander
Chair

District 5
Pam Shiver

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