

**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, 2013



BOARD MEMBERS AND SUPERINTENDENTS

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

<u>Member</u>	<u>District No.</u>
Cloud E. Haley, Vice Chair to 11-19-12, Chair from 11-20-12	1
Robert B. Clemons	2
Robert G. Rankin to 11-19-12	3
Michelle Walker-Crawford from 11-20-12	3
Julie C. Thomas, Vice Chair from 11-20-12	4
K. Michelle Carter, Chair to 11-19-12 (1)	5
D. Deen Lancaster from 12-21-12 (1)	5

Robert G. Rankin, Superintendent from 11-20-12

Donald A. Thomas, Superintendent to 11-19-12

Note (1): Board member position remained vacant from 11-20-12 to 12-20-12

The examination team leader was Jennifer Taylor, 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.

Gilchrist 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
EP	Educational Plan
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

Gilchrist 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 not properly or accurately prepared or were missing and could not be located for students in ESOL, the Gilchrist 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:

- Of the 29 teachers in our sample, 4 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies. The District did not report any charter schools; therefore, none of the 29 teachers sampled taught at charter schools.
- Three of the 16 students in our ESOL sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. The District did not report any charter schools; therefore, none of the exceptions noted included students who attended charter schools.

Noncompliance related to reported FTE resulted in 8 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .2400 but has a potential impact on the District's weighted FTE of a negative 2.6256 (negative 2.6256 is all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of a negative 12 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 Gilchrist County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$9,407 (negative 2.6256 times \$3,582.98), of which all is applicable to District schools other than charter schools.

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 GILCHRIST COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gilchrist 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 Gilchrist 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, State funding through FEFP was provided to the District for 4 District schools other than charter schools and 1 virtual education cost center serving prekindergarten through twelfth grade students. The District reported 2,474.01 unweighted FTE for those students and received approximately \$10.2 million 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, including charter schools, 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately \$523,000 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 GILCHRIST COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Gilchrist 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

Of the 29 teachers in our sample, 4 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.¹ The District did not report any charter schools; therefore, none of the 29 teachers sampled taught at charter schools.

2. Students

Three of the 16 students in our ESOL sample² had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. The District did not report any charter schools; therefore, none of the exceptions noted included students who attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, 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, 2013.

¹For teachers, see SCHEDULE D, Finding Nos. 2, 3, and 8.

²For ESOL, see SCHEDULE D, Finding Nos. 5 and 6.

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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL. 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 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.

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.

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
Tallahassee, Florida
September 8, 2014

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, 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 2,474.01 unweighted FTE at 4 District schools other than charter schools and 1 virtual education cost center 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 (5) 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 center in the District that offered virtual instruction in FEFP-funded programs. The population of students (2,127) consisted of the total number of students in each program at the schools and virtual education cost center 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 at Schools Sampled</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	5	4	1,535	38	0	1,759.4100	33.7666	5.2668
Basic with ESE Services	5	4	521	32	1	600.3900	27.1500	(.6600)
ESOL	4	3	32	16	3	36.5000	13.7901	(4.3668)
ESE Support Levels 4 and 5	4	3	36	32	2	47.2600	26.7600	(.4800)
Career Education 9-12	2	2	<u>3</u>	<u>3</u>	<u>0</u>	<u>30.4500</u>	<u>.5000</u>	<u>.0000</u>
All Programs	5	4	<u>2,127</u>	<u>121</u>	<u>6</u>	<u>2,474.0100</u>	<u>101.9667</u>	<u>(.2400)</u>

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, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (65) 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 the virtual education cost center in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 29 and found exceptions for 4 of those teachers. The District did not report any charter schools; therefore, none of the 29 teachers sampled taught at charter schools.

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

Gilchrist 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	2.3500	1.117	2.6250
102 Basic 4-8	1.7668	1.000	1.7668
103 Basic 9-12	1.1500	1.020	1.1730
113 Grades 9-12 with ESE Services	(.6600)	1.020	(.6732)
130 ESOL	(4.3668)	1.167	(5.0961)
255 ESE Support Level 5	(.4800)	5.044	(2.4211)
Total	(.2400)		(2.6256)*

** The District did not report any charter schools. Thus, there was no effect on the District's weighted FTE.*

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

Gilchrist 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>Total</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0041</u>	
101 Basic K-3	.....	.....	2.3500	2.3500
102 Basic 4-8	.3668	1.4000	.....	1.7668
103 Basic 9-12	.2500	.9000	.....	1.1500
113 Grades 9-12 with ESE Services	.2400	(.9000)	.....	(.6600)
130 ESOL	(.6168)	(1.4000)	(2.3500)	(4.3668)
255 ESE Support Level 5	<u>(.4600)</u>	.....	<u>(.0200)</u>	<u>(.4800)</u>
Total	<u>(.2200)</u>	<u>.0000</u>	<u>(.0200)</u>	<u>(.2400)</u>

¹ These proposed 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 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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 13.

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

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.

Trenton Middle - High School (#0021)

1. [Ref. 2102] The course schedule for one ESE student who was provided both on-campus instruction and homebound instruction was incorrectly reported for the student’s on-campus instruction. The on-campus instruction was reported in Program No. 255 (ESE Support Level 5) but should have been reported in Program No. 113 (Grades 9-12 with ESE Services). Additionally, the student attended on-campus courses for 720 instructional minutes (or .2400 FTE) during the survey week but was reported for 1,380 instructional minutes (or .4600 FTE). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2400	
255 ESE Support Level 5	(.4600)	(.2200)

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 PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Trenton Middle - High School (#0021) (Continued)

2. [Ref. 2170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3668	
130 ESOL	<u>(.3668)</u>	.0000

3. [Ref. 2171/72] Two teachers who were out-of-field in ESOL taught ELL students and the parents of the students were not notified of the teachers' out-of-field status until December 3, 2012, which was after the October 2012 reporting survey period. We propose the following adjustments:

<u>Ref. 2171</u>		
103 Basic 9-12	.1000	
130 ESOL	<u>(.1000)</u>	.0000
<u>Ref. 2172</u>		
103 Basic 9-12	.1500	
130 ESOL	<u>(.1500)</u>	.0000
		<u>(.2200)</u>

Bell Middle - High School (#0031)

4. [Ref. 3101] The file for one ESE student enrolled in the Gifted Program did not contain an EP that covered the 2012-13 school year. We propose the following adjustment:

103 Basic 9-12	.9000	
113 Grades 9-12 with ESE Services	<u>(.9000)</u>	.0000

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 PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Bell Middle - High School (#0031) (Continued)

5. [Ref. 3102] ELL Committees were not convened within 30 days prior to two students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year. We also noted the following exceptions for one of the students: (a) the student's English language proficiency was not assessed when the student reentered the District after an extended absence of two years, and (b) the student's file did not contain an ELL Student Plan that was valid for the 2012-13 school year. We propose the following adjustment:

102 Basic 4-8	1.4000	
130 ESOL	(1.4000)	.0000
		<u>.0000</u>

Trenton Elementary School (#0041)

6. [Ref. 4101] An ELL Committee was not convened within 30 days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

7. [Ref. 4102] The reported number of homebound instructional minutes for one ESE student were overstated. The student was reported for 180 instructional minutes (or .0600 FTE) but was only provided 120 instructional minutes (or .0400 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.0200)	(.0200)
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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 PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Trenton Elementary School (#0041) (Continued)

8. [[Ref. 4170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 5, 2013, which was after the October 2012 reporting survey period. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status until February 19, 2013, which was after the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.3500	
130 ESOL	<u>(1.3500)</u>	<u>.0000</u>
		<u>(.0200)</u>
Proposed Net Adjustment		<u>(.2400)</u>

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, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors’ contact logs and time authorized on the students’ IEPs; (2) schedules for students concurrently enrolled in on-campus instruction and in the Hospital and Homebound Program are appropriately reflected for the actual instructional time received during the reporting survey week; (3) EPs and *ELL Student Plans* are timely reviewed, updated, and maintained in students’ files; (4) the English language proficiency of students being considered for extension of their ESOL placement (beyond the initial three-year base period) is assessed within 30 school days prior to the students’ ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but no later than the students’ ESOL anniversary date; (5) teachers are either properly certified or, if teaching out of field, are timely approved to teach out of field by the School Board; (6) parents are appropriately notified of the teachers’ out-of-field status; and (7) teachers earn sufficient in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

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

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, 2013

REGULATORY CITATIONS (Continued)

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

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*

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, 2013

REGULATORY CITATIONS (Continued)

Exceptional Education

- Section 1003.57, FSExceptional Students Instruction
- Section 1011.62, FSFunds for Operation of Schools
- Section 1011.62(1)(e), FSFunding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FACProvision of Free Appropriate Public Education (FAPE) and
 Development of Individual Educational Plans for Students with
 Disabilities
- Rule 6A-6.03029, FACDevelopment of Family Support Plans for Children with Disabilities
 Ages Birth Through Five Years
- Rule 6A-6.0312, FACCourse Modifications for Exceptional Students
- Rule 6A-6.0331, FACGeneral Education Intervention Procedures, Identification, Evaluation,
 Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FACIndividual Educational Plans (IEPs) and Educational Plans (EPs) for
 Transferring Exceptional Students
- Rule 6A-6.03411, FACDefinitions, ESE Policies and Procedures, and ESE Administrators
- Rule 6A-6.0361, FACContractual Agreement with Nonpublic Schools and Residential Facilities
Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

- Section 1012.42(2), FSTeacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, FSPositions for Which Certificates Required
- Rule 6A-1.0502, FACNon-certificated Instructional Personnel
- Rule 6A-1.0503, FACDefinition of Qualified Instructional Personnel
- Rule 6A-4.001, FACInstructional Personnel Certification
- Rule 6A-6.0907, FACInservice Requirements for Personnel of Limited English Proficient
 Students

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, 2013

REGULATORY CITATIONS (Continued)

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.

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, 2013

NOTE A – SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, 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 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 Gilchrist County.

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 4 District schools other than charter schools and 1 virtual education cost center serving prekindergarten through twelfth grade students. The District reported 2,474.01 unweighted FTE for those students and received approximately \$10.2 million 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, including charter schools, 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.

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, 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.

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, 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:

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, 2013

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Trenton Middle - High School	1 through 3
2. Bell Middle - High School	4 and 5
3. Trenton Elementary School	6 through 8
4. Gilchrist Franchise of Florida Virtual School	NA



DAVID W. MARTIN, CPA
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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 FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated April 17, 2014, 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, 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.

In our opinion, management's assertion that the Gilchrist County District School Board complied 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, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. 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 their reported ridership classification or eligibility for State transportation funding. 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
Tallahassee, Florida
September 8, 2014

SCHEDULE F

Gilchrist 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 (55) 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 (2,453) 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	49
IDEA (K-12), Unweighted	23
IDEA (PK), Weighted	8
IDEA (PK), Unweighted	67
Two Miles or More	<u>2,306</u>
Total	<u>2,453</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)

Gilchrist 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>Students</u>	
	<u>With</u> <u>Exceptions</u>	<u>Proposed</u> <u>Net</u> <u>Adjustment</u>
We sampled 138 of the 2,453 students reported as being transported by the District.	11	(9)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 12 students.	<u>12</u>	<u>(3)</u>
Total	<u>23</u>	<u>(12)</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

Gilchrist 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. 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 30.

**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] Ten students were incorrectly reported in ridership categories that were not designated for the students’ grade levels as follows:
 - a. Four PK students were reported in the Two Miles or More ridership category. We determined that two of these students were eligible for reporting in the IDEA (PK), Unweighted ridership category and the remaining two students were not otherwise eligible for State transportation funding.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gilchrist 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

- b. Six students in Grades K-2 were incorrectly reported in the IDEA (PK), Unweighted (five students) or IDEA (PK), Weighted (one student) ridership categories. We determined that five of these students were eligible for reporting in the Two Miles or More ridership category and one student was eligible for reporting in the IDEA (K-12), Unweighted ridership category.

We propose the following adjustments:

<ul style="list-style-type: none"> a. October 2012 Survey <u>90 Days in Term</u> Two Miles or More 	(2)	
<ul style="list-style-type: none"> February 2013 Survey <u>90 Days in Term</u> IDEA (PK), Unweighted Two Miles or More 	2 (2)	(2)
<ul style="list-style-type: none"> b. February 2013 Survey <u>90 Days in Term</u> IDEA (K-12), Unweighted IDEA (PK), Weighted IDEA (PK), Unweighted Two Miles or More 	1 (1) (5) <u>5</u>	0

2. [Ref. 52] Our general tests disclosed the following exceptions involving two passenger car students:

- a. One student was reported in the Two Miles or More ridership category; however, there was no documentation to support the student’s ridership during the October 2012 reporting survey period.
- b. One student was incorrectly reported in the IDEA (K-12), Weighted ridership category. The student was transported by a private passenger vehicle; therefore, the student was not eligible to be reported in a weighted category but was eligible to be reported in the Two Miles or More ridership category.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gilchrist 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

We propose the following adjustment:

October 2012 Survey

90 Days in Term

IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>0</u>	(1)

3. [Ref. 53] Two students in our sample were incorrectly reported in IDEA-Weighted ridership categories. The students' IEPs did not indicate that the students met at least one of the five criteria for an IDEA-Weighted classification. We determined that the students were eligible to be reported in other ridership categories.

We propose the following adjustment:

February 2013 Survey

90 Days in Term

IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	<u>1</u>	0

4. [Ref. 54] Five students were incorrectly reported in the IDEA (K-12), Unweighted ridership category. The students were enrolled in Specific Learning Disabled, Language Impaired, or Speech Impaired Programs and the students' IEPs did not authorize transportation services. We determined that the students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2012 Survey

90 Days in Term

IDEA (K-12), Unweighted	(4)	
-------------------------	-----	--

February 2013 Survey

90 Days in Term

IDEA (K-12), Unweighted	(1)	(5)
-------------------------	-----	-----

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gilchrist 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 Proposed Net Adjustments</u>
5. [Ref. 55] <u>Four students were reported incorrectly in the Two Miles or More ridership category. The students lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>	
<u>October 2012 Survey</u>	
<u>90 Days in Term</u>	
Two Miles or More	(2)
<u>February 2013 Survey</u>	
<u>90 Days in Term</u>	
Two Miles or More	(2) (4)
Proposed Net Adjustment	<u>(12)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Gilchrist 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) students are reported in the correct ridership categories and in ridership categories that are appropriate to the students’ grade levels; (2) only those students who are in membership and are documented as having been transported at least one time during the 11-day survey window are reported for State transportation funding; (3) students reported in private passenger vehicles are not reported in weighted ridership categories; (4) IEPs for students reported in IDEA-Weighted classifications appropriately document one of the five criteria required for such classifications; (5) the IEPs for students enrolled in Specific Learning Disabled, Language Impaired, or Speech Impaired Programs authorize transportation services; and (6) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category.

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 1002.33, FS Charter Schools
- 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
- Student Transportation General Instructions 2012-13*

The accompanying notes are an integral part of this schedule.

Gilchrist 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 Gilchrist County

For the fiscal year ended June 30, 2013, the District received approximately \$523,000 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	0	0
October 2012	28	1,226
February 2013	26	1,219
June 2013	<u>1</u>	<u>8</u>
Total	<u>55</u>	<u>2,453</u>

3. Statutes and Rules

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

- Chapter 1002.33, FS,Charter Schools
- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation

Gilchrist 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**



GILCHRIST COUNTY SCHOOL DISTRICT
Fulfilling Every Student's Potential

310 NW 11th Avenue, Trenton, FL 32693
Phone: 352-463-3200
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www.gilchristschools.org

September 8, 2014

David W. Martin, CPA
Auditor General, State of Florida
111 W. Madison St.
Tallahassee, FL 32399-1450

RE: Response to the Preliminary and Tentative Draft Report, FEFP-FTE and Transportation, for the Fiscal Year ended June 30, 2013, Gilchrist County School District

Dear Mr. Martin:

Thank you for providing us with the Draft Report noted above. We appreciate the diligence of the auditors in your office, as we always strive to provide accurate and complete FTE data to the State.

FEFP-Full Time Equivalent Students (FTE)

During the audit, it was discovered that one Hospital/Homebound student was reported for slightly more instructional time than had actually been provided, and one other H/H student who also attended school part of the time had been incorrectly reported with his entire schedule as FEFP code 255. Procedures have been instituted by the District, for the schools to double-check all Hospital/Homebound students’ schedules at Survey time, to ensure these types of things don’t happen again.

One Gifted student was found to have an expired EP. We now have an automated reminder system that emails IEP and EP team members 60 days before an IEP or EP expires, so that IEP/EP meetings can be scheduled in plenty of time.

In addition, the audit found that there should have been meetings held early in the subject school year for ELL students who had not yet attained English proficiency, despite having been in an ELL program for three or more years. The District was only notified of this requirement during the 13-14 school year, when it was too late to go back to school year 12-13 to hold these meetings. As a result of the notification that we did receive, the District instituted a review procedure for long-term ELL students, beginning in SY 1314 and continuing today, so that this requirement is now being met.

The fourth area found in the audit was regarding teachers of ELL students who were not fully certified in this area. We are a small school district, with a relatively small number of ELL students at each school, so it is difficult for us to provide special ELL teachers for every subject for every ELL student. However, the District now has a plan to notify the school-based Administrators of all teachers needing ESOL in-service points, such that the Administrators will follow up to make sure

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



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GILCHRIST COUNTY SCHOOL DISTRICT
Fulfilling Every Student's Potential

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their teachers complete the necessary training. The District has also instituted procedures to make sure that teachers who are unavoidably teaching ELL students without complete ELL certification will be Board-approved prior to Survey deadlines, and students' parents will be notified in a similar timely manner.

FEFP-Transportation

The District has developed policies and procedures to tighten down on ensuring that students are reported in their correct ridership categories. This will be much easier in the future, since the new ridership categories are largely independent of students' grade-level.

Although our goal always has been to only report those students who actually use district-financed transportation during Survey weeks, we did have one student reported for whom we did not have sufficient evidence that she rode during the Survey week. We will tighten down on this, as well.

We will not report students riding in cars using the weighted transportation category, despite their severe disabilities warranting the need for this personalized transportation, and the high cost to the district to provide this service.

Only students whose IEP's specifically require one of the five criteria for Weighted classification will be reported using the IDEA-weighted categories.

Distances from home to school will be verified more closely.

Training has already been started on how best to accomplish all of these issues, so that accuracy will be maximized in all future Surveys.

Thank you again, for the opportunity to let you know how we're doing in this important part of funding the education of our students.

Cordially,

Robert G. Rankin
Superintendent