

**DIXIE COUNTY  
DISTRICT SCHOOL BOARD**

Florida Education Finance Program  
Full-Time Equivalent Student Enrollment  
and Student Transportation

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2021-22 fiscal year, Michael A. Thomas served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Cheryl Pridgeon	1
Charles Farmer	2
Paul Gainey, Vice Chair	3
Timothy Alexander, Chair	4
Lacey Corbin	5

The team leader was Ato Tomlinson, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at [jacquelinebell@aud.state.fl.us](mailto:jacquelinebell@aud.state.fl.us) or by telephone at (850) 412-2811.

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**DIXIE COUNTY DISTRICT SCHOOL BOARD**  
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**DIXIE COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

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## 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 not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Support Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Dixie County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2022. Specifically, we noted:

- State requirements governing teacher certification and the earning of required in-service training points in ESOL strategies were not met for 3 of the 30 teachers in our test. None of the 30 teachers in our test taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for the 5 students in our ESOL test, 5 of the 7 students in our ESE Support Levels 4 and 5 test, and for the 16 students in our Career Education 9-12 test. None of the students attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 12 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 6.1077 but has a potential impact on the District's weighted FTE of negative 13.6668. Noncompliance related to student transportation resulted in 3 findings and a proposed net adjustment of negative six students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$59,764 (negative 13.6668 times \$4,372.91).

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

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

## THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Dixie County, Florida. Those services are provided primarily to prekindergarten (PK) through 12th-grade students and to adults seeking career education-type training.

The District is part of the State system of public education under the general direction and control of the State Board of Education (SBE). The geographic boundaries of the District are those of Dixie County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had six schools<sup>1</sup> other than charter schools, one charter school, and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$12.4 million was provided through the FEFP to the District for the District-reported 2,124.65 unweighted FTE as recalibrated, which included 102.76 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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### **FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department

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<sup>1</sup> Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>2</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

### **Student Transportation**

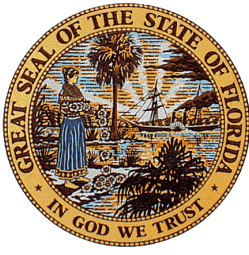
Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA), be a Career Education 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, 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 \$513,822 dollars for student transportation as part of the State funding through the FEFP.

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<sup>2</sup> 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. See Note A6. for more information on surveys.

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Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Dixie County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. 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 2021-22* issued by the Department of Education.

### Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Dixie County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on 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 waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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<sup>3</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification 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.

### **Purpose of this Report**

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA  
Tallahassee, Florida  
November 17, 2023

# SCHEDULE A

## POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and *NOTE A3.*, *A4.*, and *A5.*) For the fiscal year ended June 30, 2022, the Dixie County District School Board (District) reported to the DOE 2,124.65 unweighted FTE as recalibrated, which included 102.76 unweighted FTE as recalibrated for charter schools, at six District schools other than charter schools, one charter school, and two virtual education cost centers.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2022. (See *NOTE B.*) The population of schools (nine) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,390) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for the 5 students in our ESOL test,<sup>4</sup> 5 of the 7 students in our ESE Support Levels 4 and 5 test,<sup>5</sup> and the 16 students in our Career Education 9-12 test.<sup>6</sup> None of the students attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	8	5	1,060	34	-	1,541.9200	28.2844	12.2523
Basic with ESE Services	8	4	301	20	1	480.3000	17.6654	.7141
ESOL	4	2	5	5	5	12.3000	3.5950	(3.5950)
ESE Support Levels 4 and 5	5	2	7	7	5	9.1700	5.7296	(2.7295)
Career Education 9-12	1	1	<u>17</u>	<u>16</u>	<u>16</u>	<u>80.9600</u>	<u>6.0277</u>	<u>(12.7496)</u>
All Programs	9	5	<u>1,390</u>	<u>82</u>	<u>27</u>	<u>2,124.6500</u>	<u>61.3021</u>	<u>(6.1077)</u>

<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 3 and 8 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 9, 10 and 11 on *SCHEDULE D*.

<sup>6</sup> For Career Education 9-12, the material noncompliance is composed of Findings 5 and 6 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (64) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, and the earning of required in-service training points in ESOL strategies were not met for 3 of the 30 teachers in our test.<sup>7</sup>

## **Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

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<sup>7</sup> For teachers, the material noncompliance is composed of Findings 1 and 7 on *SCHEDULE D*.

## SCHEDULE B

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### EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	2.4592	1.126	2.7691
103 Basic 9-12	9.7931	1.010	9.8910
111 Grades K-3 with ESE Services	1.9999	1.126	2.2519
113 Grades 9-12 with ESE Services	(1.2858)	1.010	(1.2987)
130 ESOL	(3.5950)	1.199	(4.3104)
254 ESE Support Level 4	(2.6495)	3.648	(9.6654)
255 ESE Support Level 5	(.0800)	5.340	(.4272)
300 Career Education 9-12	<u>(12.7496)</u>	1.010	<u>(12.8771)</u>
Total	<u>(6.1077)</u>		<u>(13.6668)</u>

<sup>1</sup> See NOTE A7.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C.*)

<sup>3</sup> Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

# SCHEDULE C

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Proposed Adjustments<sup>1</sup>

<u>No.</u> <u>Program</u>	<u>#0021</u>	<u>#0041</u>	<u>Total</u>
101 Basic K-3	.....	2.4592	2.4592
103 Basic 9-12	9.7931	.....	9.7931
111 Grades K-3 with ESE Services	.....	1.9999	1.9999
113 Grades 9-12 with ESE Services	(1.2858)	.....	(1.2858)
130 ESOL	(1.7854)	(1.8096)	(3.5950)
254 ESE Support Level 4	.....	(2.6495)	(2.6495)
255 ESE Support Level 5	(.0800)	.....	(.0800)
300 Career Education 9-12	<u>(12.7496)</u>	<u>.....</u>	<u>(12.7496)</u>
Total	<u>(6.1077)</u>	<u>.0000</u>	<u>(6.1077)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Dixie County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2021-22* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

### **Proposed Net Adjustments (Unweighted FTE)**

*Our examination included the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

#### Dixie County High School (#0021)

1. [Ref. 2170/71] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. Since the students were proposed for adjustment in Finding 3 (Ref. 2103), we present this disclosure finding with no proposed adjustment. .0000

2. [Ref. 2102] A portion of the course schedule for one ESE student was incorrectly reported in Basic K-3 and Career and Technical Education 9-12 rather than Grades 9-12 with ESE Services during the October 2021 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.3544)	
113 Grades 9-12 with ESE Services	.4960	
300 Career Education 9-12	<u>(.1416)</u>	.0000

3. [Ref. 2103] The course schedules accompanying the *ELL Student Plans (Plans)* for three students were not dated; consequently, we were unable to determine if the *(Finding Continues on Next Page)*



**Findings**

**Dixie County High School (#0021)** (Continued)

schedules were reviewed when the students' *Plans* were prepared. We also noted that the English language proficiency of one student was not assessed, and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.7854	
130 ESOL	<u>(1.7854)</u>	.0000

4. [Ref. 2104] The Hospital and Homebound logs for one ESE student enrolled in the Hospital and Homebound Program during the October 2021 reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0800)</u>	(.0800)
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5. [Ref. 2105] Timecards for nine Career Education students who participated in OJT were not dated by the students' employers. In addition, two of the timecards were not signed by the students' employer. We propose the following adjustment:

300 Career Education 9-12	<u>(3.5938)</u>	(3.5938)
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6. [Ref. 2106] Timecards for seven Career Education students who participated in OJT during the 2021-22 school year were not available at the time of our examination and could not be subsequently located. In addition, we identified deficiencies for five of these students involving other survey periods. Specifically:

- Timecards for four students were not dated by the students' employers. In addition, School personnel were unable to provide documentation identifying the employer for one of the four students and documentation indicated that one of the students was self-employed.
- Documentation for one student indicated that the student was self-employed; consequently, the student did not meet the eligibility requirements for OJT related FEFP funding.

We propose the following adjustment:

300 Career Education 9-12	<u>(2.4339)</u>	(2.4339)
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**Findings**

**Dixie County High School (#0021)** (Continued)

7. [Ref. 2172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher providing direct instructional services did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	8.3621	
113 Grades 9-12 with ESE Services	(1.7818)	
300 Career Education 9-12	<u>(6.5803)</u>	<u>.0000</u>
		<u>(6.1077)</u>

**Old Town Elementary School (#0041)**

8. [Ref. 4101] The *ELL Student Plans* for two ELL students were not available at the time of our examination and could not be subsequently located. We also noted that a letter notifying the parents of one student’s ESOL placement was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.8096	
130 ESOL	<u>(1.8096)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Old Town Elementary School (#0041)** (Continued)

9. [Ref. 4102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

10. [Ref. 4103] The *Matrix of Services* form for one ESE student was not reviewed or updated when the student's IEP was reviewed or updated. We also noted that a signed and dated IEP Meeting Participants' page, identifying individuals who participated in the development of the student's IEP, was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.6496	
254 ESE Support Level 4	<u>(.6496)</u>	.0000

11. [Ref. 4104] The *Matrix of Services (Matrix)* forms for two ESE students were not reviewed or updated when the student's IEPs were prepared. In addition, the *Matrix* form for one of the students was incomplete as the individual services were not marked within each domain. We recalculated the *Matrix* and determined that the student was eligible to be reported in Grades K-3 with ESE Services. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.4999	
254 ESE Support Level 4	<u>(1.4999)</u>	.0000
		<u>.0000</u>

**Kinder Cub School Inc. (#0043) Charter School**

12. [Ref. 4301] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure complete and accurate reporting of attendance. Specifically, we noted that substitute teacher attendance records and student sign-in and sign-out logs were not retained. Since we were able to verify the attendance activity in Skyward was reliable and evidenced the attendance and membership of our test students for at least 1 of the 11 days during each reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000  
.0000

**Proposed Net Adjustment**

**(6.1077)**

# SCHEDULE E

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## RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### RECOMMENDATIONS

We recommend that Dixie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (2) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (4) students enrolled in the Hospital and Homebound program are reported in accordance with Hospital and Homebound logs retained in readily accessible files; (5) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained in readily accessible files, or based on documented job searches; (6) parents are timely notified of their child's ESOL placement; (7) ESE students are reported in accordance with the students' IEPs and *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (8) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (9) teachers including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified and (10) teachers earn in-service training points required by SBE Rule 6A-6.0907, FAC, and in accordance with the teachers' 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 relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

### REGULATORY CITATIONS

#### **Reporting**

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*  
*FTE General Instructions 2021-22*

### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*  
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*  
*FTE General Instructions 2021-22*

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

### **ESOL**

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

### **Career Education On-The-Job Attendance**

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

### **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2021-22*

### **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*  
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*  
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*  
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*  
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*  
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*  
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*  
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

### **Teacher Certification**

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*  
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*  
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*  
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*  
Section 1012.56, Florida Statutes, *Educator Certification Requirements*  
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*  
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*  
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*  
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*  
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

### **Virtual Education**

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

### **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Dixie County District School Board (District), the FEFP, the FTE, and related areas is provided below.

## **1. The District**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Dixie County, Florida. Those services are provided primarily to PK through 12th-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 SBE. The geographic boundaries of the District are those of Dixie County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had six schools other than charter schools, one charter school, and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$12.4 million was provided through the FEFP to the District for the District-reported 2,124.65 unweighted FTE as recalibrated, which included 102.76 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## **2. FEFP**

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

## **3. FTE Student Enrollment**

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

#### **5. Calculation of FEFP Funds**

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

#### **6. FTE Reporting Surveys**

The 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 determination of the FTE membership for a period of 1 week. The surveys for the 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.



## 7. Educational Programs

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

## 8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

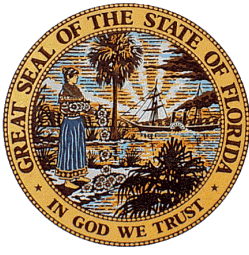
<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Dixie County High School	1 through 7
2. Old Town Elementary School	8 through 11
3. Kinder Cub School Inc.*	12
4. Dixie Virtual Franchise	NA
5. Dixie Virtual Instruction Program	NA

\* Charter School

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Sherrill F. Norman, 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

### Report on Student Transportation

We have examined the Dixie County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. 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 *FTE General Instructions 2021-22 (Appendix G)* issued by the Department of Education.

### Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with

State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

## **Opinion**

In our opinion, the Dixie County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>8</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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<sup>8</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

## Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
November 17, 2023

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Dixie County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, 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(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2022. (See NOTE B.) The population of vehicles (48) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (1,948) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	33
All Other FEFP Eligible Students	<u>1,915</u>
Total	<u>1,948</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 194 of the 1,948 students reported as being transported by the District.	5	(5)
In conjunction with our general tests of student transportation we identified certain issues related to 1 additional student.	<u>1</u>	<u>(1)</u>
<b>Totals</b>	<u>6</u>	<u>(6)</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 DOE.

# SCHEDULE G

## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Dixie County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2021-22 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

### 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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the October 2021 reporting survey period and the February 2022 reporting survey period. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 989 students were reported for an incorrect number of DIT during the February 2022 reporting survey period. The students were reported for 92 DIT rather than 91 DIT in accordance with the District’s instructional calendar. We propose the following adjustments:

**February 2022 Survey**

92 Days in Term

IDEA - PK through Grade 12, Weighted	(17)	
All Other FEFP Eligible Students	(972)	

91 Days in Term

IDEA - PK through Grade 12, Weighted	17	
All Other FEFP Eligible Students	<u>972</u>	0

2. [Ref. 52] Our general tests disclosed that one student was not marked by the bus driver as riding the bus as reported during the October 2021 reporting survey period. We propose the following adjustment:



<u>Findings</u>	<b>Students Transported Proposed Net Adjustments</b>
<p><b>October 2021 Survey</b>  <u>87 Days in Term</u>  All Other FEFP Eligible Students</p>	<p>(1)                    (1)</p>
<p>3. [Ref. 53] Five students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools. We propose the following adjustments:</p>	
<p><b>October 2021 Survey</b>  <u>87 Days in Term</u>  All Other FEFP Eligible Students</p>	<p>(3)</p>
<p><b>February 2022 Survey</b>  <u>91 Days in Term</u>  All Other FEFP Eligible Students</p>	<p>(2)                    (5)</p>
<b>Proposed Net Adjustment</b>	<b><u>(6)</u></b>

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Dixie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) only those students who are in membership and are documented as having been transported to an eligible FEFP program at least 1 day during the reporting survey period are reported for State transportation funding; and (3) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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

### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

*FTE General Instructions 2021-22 (Appendix G)*

# NOTES TO SCHEDULES

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**NOTE A - SUMMARY  
STUDENT TRANSPORTATION**

A summary discussion of the significant features of the Dixie County District School Board (District) student transportation and related areas is provided below.

### 1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, 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(2), Florida Statutes.

### 2. Transportation in Dixie County

For the fiscal year ended June 30, 2022, the District received \$513,822 dollars for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2021	24	959	144
February 2022	<u>24</u>	<u>989</u>	<u>140</u>
Totals	<u>48</u>	<u>1,948</u>	<u>284</u>

### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

**NOTE B – TESTING  
STUDENT TRANSPORTATION**

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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## DIXIE DISTRICT SCHOOLS

16077 SE Highway 19  
Cross City, Florida 32628-0890  
Phone (352) 541-6231  
FAX (352) 541-6334  
Mike Thomas, Superintendent  
www.dixie.k12.fl.us

*Our schools will provide a quality learning environment by providing opportunities through educational planning and community partnerships that ensures student success.*

Chair of Board  
Timothy Alexander  
Vice Chair of Board  
Cheryl Pridgeon



Board Members  
Paul Gainey  
Amanda NesSmith  
Lucas Rollison

November 16, 2023

Ms. Sherrill F. Norman, CPA  
State of Florida Auditor General  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman,

RE: Dixie District Schools Response to Audit Findings for 2021-2022

FTE Student Enrollment:

Finding 1 - Certification Department issued letters to all teachers who provide instruction to ESOL students letting them know the status of their ESOL in service training points and which steps they needed to take moving forward, if any, based on their individual category.

Finding 2 - Data entry mistake, no further action is required.

Finding 3- Guidance Department will have additional training on the proper way to compile ELL Student Plans moving forward.

Finding 4 - This was a Bookkeeping error, procedures are already in place to prevent this from happening.

Finding 5- The District is looking into using a new program to help manage OJT activities, in addition we will be implementing internal audits of OJT documentation. **However, we strongly disagree that the lack of a date on seven of these timecards should result in a loss of FTE.** We used the same documentation for timecards for the 2018-2019 audit and there was no mention of an additional date being required. Losing this FTE would create an undue hardship for our district.

No person shall on the basis of race, color, religion, gender, age, marital status, sexual orientation, disability, political or religious beliefs, national or ethnic origin, or genetic information, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity, or in any employment conditions or practices conducted by the School District, except as provided by law.

Finding 6- The District is looking into using a new program to help manage OJT activities, in addition we will be implementing internal audits of OJT documentation.

Finding 7 - Teacher was delayed in getting his Letter of Eligibility issued by the DOE, but in the best interest of the students we decided to allow the teacher to continue teaching while working on his certification.

Finding 8 - Guidance Department will have additional training on the proper way to compile ELL Student Plans moving forward.

Finding 9 - The Guidance Counselors are trained annually on how to complete IEP's and fill out the Matrix of Services form, this was just an oversight and no further action is required.

Finding 10 - The Guidance Counselors are trained annually on how to complete IEP's and fill out the Matrix of Services form, this was just an oversight and no further action is required.

Finding 11- The Guidance Counselors are trained annually on how to complete IEP's and fill out the Matrix of Services form, this was just an oversight and no further action is required.

Finding 12- Charter school will independently maintain student check in and check out logs and substitute logs moving forward.

Student Transportation:

Finding 1 - MIS data entry mistake.

Finding 2 - Bus Driver incorrectly filled out the Transportation Log, additional training has been provided.

Finding 3- Bus Driver incorrectly filled out the Transportation Log, additional training has been provided.

Please contact me if you need any additional information.

Sincerely,



Mike Thomas  
Superintendent