

**LIBERTY COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2022-23 fiscal year, Brandon Kyle Peddie served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
James Flowers	1
Sandra J. Bailey, Vice Chair	2
Darrel L. Hayes, Chair	3
Samuel J. Singletary	4
Charles R. Morris	5

The team leader was John Ray Speaks Jr., CPA, and the examination was supervised by Jennifer Taylor, CPA.

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**LIBERTY COUNTY DISTRICT SCHOOL BOARD**  
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**LIBERTY 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
IDEA	Individuals with Disabilities Education Act
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 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 Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Liberty 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, 2023. Specifically, we noted:

- 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 2 of the 5 students in our ESOL test, 2 of the 14 students in our ESE Support Levels 4 and 5 test, and the 16 students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 25 of the 175 students in our student transportation test as well as exceptions for 6 students identified in our general tests.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in six findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.9487 but has a potential impact on the District's weighted FTE of negative 7.9791. Noncompliance related to student transportation resulted in seven findings and a proposed net adjustment of negative 31 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, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$36,603 (negative 7.9791 times \$4,587.40).

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 Liberty 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 Liberty 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 cost center, and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2023, State funding totaling \$9.4 million was provided through the FEFP to the District for the District-reported 1,314.36 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## FEFP

### **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.

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<sup>1</sup> Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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 of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, 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 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 Family Empowerment Scholarship Programs.

### **Student Transportation**

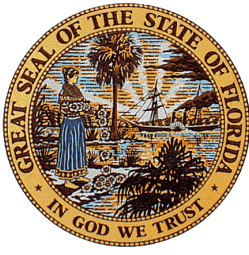
Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, 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. The District received \$304,443 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 Liberty 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, 2023. 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 2022-23* 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 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 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 Liberty 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, 2023.

## **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 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  
October 7, 2024

# 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, 2023, the Liberty County District School Board (District) reported to the DOE 1,314.36 unweighted FTE as recalibrated at six District schools, one cost center, and one virtual education cost center. The District did not report any charter schools.

### 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, 2023. (See *NOTE B.*) The population of schools (eight) consisted of the total number of brick and mortar schools in the District that offered courses, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,392) 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 2 of the 5 students in our ESOL test,<sup>4</sup> 2 of the 14 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> The District did not report any charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	7	4	1,091	40	-	947.8000	32.0776	1.7563
Basic with ESE Services	8	5	261	20	-	278.3400	17.6673	1.0500
ESOL	1	1	10	5	2	7.5700	3.1050	(1.8332)
ESE Support Levels 4 and 5	6	4	14	14	2	20.7500	12.6000	(1.0500)
Career Education 9-12	3	1	<u>16</u>	<u>16</u>	<u>16</u>	<u>59.9000</u>	<u>5.0386</u>	<u>(4.8718)</u>
All Programs	8	5	<u>1,392</u>	<u>95</u>	<u>20</u>	<u>1,314.3600</u>	<u>70.4885</u>	<u>(4.9487)</u>

<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 4 and 5 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2 and 3 on *SCHEDULE D*.

<sup>6</sup> For Career Education 9-12, the material noncompliance is disclosed in Finding 1 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (69) 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. From the population of teachers, we selected 31 and found an exception for 1 teacher.

## **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.

# 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	1.8332	1.126	2.0642
103 Basic 9-12	(.0769)	.999	(.0768)
111 Grades K-3 with ESE Services	.0500	1.126	.0563
113 Grades 9-12 with ESE Services	1.0000	.999	.9990
130 ESOL	(1.8332)	1.206	(2.2108)
254 ESE Support Level 4	(1.0000)	3.674	(3.6740)
255 ESE Support Level 5	(.0500)	5.401	(.2701)
300 Career Education 9-12	<u>(4.8718)</u>	.999	<u>(4.8669)</u>
Total	<u>(4.9487)</u>		<u>(7.9791)</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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>		
	<u>#0021</u>	<u>#0031</u>	<u>Total</u>
101 Basic K-3	.....	1.8332	1.8332
103 Basic 9-12	(.0769)	.....	(.0769)
111 Grades K-3 with ESE Services	.....	.0500	.0500
113 Grades 9-12 with ESE Services	1.0000	.....	1.0000
130 ESOL	.....	(1.8332)	(1.8332)
254 ESE Support Level 4	(1.0000)	.....	(1.0000)
255 ESE Support Level 5	.....	(.0500)	(.0500)
300 Career Education 9-12	<u>(4.8718)</u>	<u>.....</u>	<u>(4.8718)</u>
Total	<u>(4.9487)</u>	<u>.0000</u>	<u>(4.9487)</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

Liberty 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 2022-23* 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

*Our examination included the July and October 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 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.*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

### Liberty County High School (#0021)

1. [Ref. 2101] Timecards for 16 Career Education 9-12 students who participated in OJT during the 2022-23 school year were either not signed by the student's employer (1 student) or were signed but not dated by the students' employers (15 students) attesting to the accuracy of the information reported on the students' timecards. We also noted that the timecard for 1 of these students supported fewer work hours than were reported, and 1 student was working at their designated OJT site during the same time period that the student was scheduled for an on-campus course. We propose the following adjustment:

103 Basic 9-12	(.0769)	
300 Career Education 9-12	<u>(4.8718)</u>	(4.9487)

2. [Ref. 2102] The *Matrix of Services* (Matrix) form for one ESE student was incorrectly prepared as the Matrix did not accurately reflect the services required by the student's IEP. We recalculated the student's ratings and determined that the student was eligible for reporting in Basic with ESE Services 9-12. We propose the following adjustment:



**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
		<u>(4.9487)</u>

**W. R. Tolar K-8 School (#0031)**

3. [Ref. 3101] The file for one ESE student enrolled in the Hospital and Homebound Program receiving intermittent Hospital and Homebound services did not contain a *Matrix of Services* form covering the on-campus portion of the student’s schedule. Specifically, the student’s IEP provided that the student receive homebound services for one hour per week and on-campus therapy services for one hour per week. Accordingly, the on-campus instruction was eligible for reporting in Grades K-3 with ESE Services and not in ESE Support Level 5. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0500	
255 ESE Support Level 5	<u>(.0500)</u>	.0000

4. [Ref. 3102] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. In addition, the student’s parents were not notified of their child’s ESOL placement. We propose the following adjustment:

101 Basic K-3	.4456	
130 ESOL	<u>(.4456)</u>	.0000

5. [Ref. 3103] The English language proficiency of one ELL student was not assessed by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8962	
130 ESOL	<u>(.8962)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**W. R. Tolar K-8 School (#0031)** (Continued)

6. [Ref. 3171] One teacher taught Language Arts to a class that included an ELL student but was not approved by the School Board to teach this student out of field in ESOL. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.4914	
130 ESOL	<u>(.4914)</u>	.0000
		<u>.0000</u>

**Proposed Net Adjustment**

**(4.9487)**

# SCHEDULE E

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## FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### FINDING CAUSES AND RECOMMENDATIONS

Liberty County District School Board (District) management indicated that the issues identified in Schedule D could be attributed to: (1) oversights on the part of school staff (Findings 1 through 3); (2) misplaced student files (Finding 4); (3) baseline data that supported the need for continued ELL support but no formal screener given (Finding 5); and (4) the District being unaware that an ELL student was placed in a classroom with a teacher who was not approved by the School Board to teach out of field in ESOL (Finding 6).

We recommend that 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, ESE, and Career Education Programs; (2) 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; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored, timely completed, dated, accurately reflect the IEP services in effect during the reporting survey period, and maintained in the students' files; (4) the English language proficiency of students being considered for placement or for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the student's DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the student's DEUSS anniversary date, and ELL Committees are timely convened subsequent to these assessments; (5) ELL Student Plans are timely prepared and are retained in the students' files; (6) parents are timely notified of their child's ESOL placement; and (7) 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, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

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 2022-23*

### **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 2022-23*

*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 2022-23*

### **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 Liberty 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 Liberty 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 Liberty 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, one cost center, and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2023, State funding totaling \$9.4 million was provided through the FEFP to the District for the District-reported 1,314.36 unweighted FTE as recalibrated. 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 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 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 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 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.

## 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*

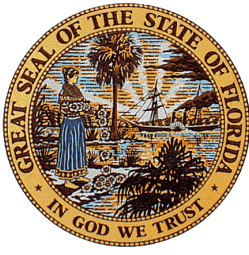
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<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, 2023. 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. Liberty County High School	1 and 2
2. W. R. Tolar K-8 School	3 through 6
3. Hosford Elementary Junior High School	NA
4. Liberty Early Learning Center	NA
5. Liberty Virtual Franchise	NA





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 Liberty 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, 2023. 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 2022-23 (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 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, 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**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Liberty County District School Board complied, in all material respects, 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, 2023.

## **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>7</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. 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

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<sup>7</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.

internal controls related to students' reported ridership classification or eligibility for State transportation funding. 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. 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.

### **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  
October 7, 2024

# SCHEDULE F

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

Any student who is transported by the Liberty 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 or be a student with a parent enrolled in the Teenage Parent Program, 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, 2023. (See NOTE B.) The population of vehicles (26) 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 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (918) 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	65
All Other FEFP Eligible Students	<u>853</u>
Total	<u>918</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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 25 of 175 students in our student transportation test.<sup>8</sup>

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<sup>8</sup> For student transportation, the material noncompliance is composed of Findings 4, 6, and 7 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)	-	-
Our tests included 175 of the 918 students reported as being transported by the District.	-	25	(25)
In conjunction with our general tests of student transportation we identified certain issues related to 6 additional students.	-	<u>6</u>	<u>(6)</u>
<b>Totals</b>	<u>(2)</u>	<u>31</u>	<u>(31)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Liberty 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 2022-23 (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*.

### 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 July and October 2022 reporting survey periods and the February and June 2023 reporting survey periods. 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 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 916 students were reported for an incorrect number of DIT. The students were reported for 60, 90, 60, 90, and 60 DIT rather than 15, 89, 89, 89, and 12 DIT, respectively, in accordance with the District’s instructional calendar. We propose the following adjustments:

#### **July 2022 Survey**

##### 60 Days in Term

IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(8)

##### 15 Days in Term

IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	8

#### **October 2022 Survey**

##### 90 Days in Term

IDEA - PK through Grade 12, Weighted	(29)
All Other FEFP Eligible Students	(410)

**Students  
Transported  
Proposed Net  
Adjustments**

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>89 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	30	
All Other FEFP Eligible Students	418	
<u>60 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(8)	
<b>February 2023 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(25)	
All Other FEFP Eligible Students	(425)	
<u>89 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	25	
All Other FEFP Eligible Students	425	
<b>June 2023 Survey</b>		
<u>60 Days in Term</u>		
All Other FEFP Eligible Students	(9)	
<u>12 Days in Term</u>		
All Other FEFP Eligible Students	<u>9</u>	0

2. [Ref. 52] Our general tests disclosed that the driver’s report for one van in the October 2022 reporting survey period was not available at the time of our examination and could not be subsequently located; consequently, the ridership of the two students reported on the van could not be verified. We propose the following adjustment:

**October 2022 Survey**

89 Days in Term

All Other FEFP Eligible Students	(2)	(2)
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3. [Ref. 53] Our general tests disclosed that the number of buses in operation was overstated by two buses during the October 2022 reporting survey period due to data entry errors. We also noted that one student reported with an incorrect bus number was not listed as being transported during the October 2022 reporting survey period. We propose the following adjustment:

**October 2022 Survey**

Number of Buses in Operation	(2)
------------------------------	-----

<u>Findings</u>		<b>Students Transported Proposed Net Adjustments</b>
	<u>89 Days in Term</u>	
	All Other FEFP Eligible Students	(1)
<p>4. [Ref. 54] Fifteen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category during the July 2022 and June 2023 reporting survey periods. Specifically, there was no documentation to support that the students were classified as students with disabilities under IDEA or in a nonresidential DJJ Program. We also noted that one of these students was not marked as having been transported during the reporting survey period. We propose the following adjustments:</p>		
	<b>July 2022 Survey</b>	
	<u>15 Days in Term</u>	
	All Other FEFP Eligible Students	(8)
	<b>June 2023 Survey</b>	
	<u>12 Days in Term</u>	
	All Other FEFP Eligible Students	(7) (15)
<p>5. [Ref. 55] Our general review of transportation records evidenced that the ridership of one student was not properly supported for State transportation funding. Specifically, the ridership date marked for the student was after the date on which the bus driver signed the report attesting to the accuracy of the ridership marked. We propose the following adjustment:</p>		
	<b>February 2023 Survey</b>	
	<u>89 Days in Term</u>	
	All Other FEFP Eligible Students	(1) (1)
<p>6. [Ref. 56] Our general tests disclosed that five students (three students in our test) were either not marked as riding the bus (four students) or not listed on the supporting bus driver’s report (one student). We propose the following adjustments:</p>		
	<b>October 2022 Survey</b>	
	<u>89 Days in Term</u>	
	All Other FEFP Eligible Students	(4)
	<b>February 2023 Survey</b>	
	<u>89 Days in Term</u>	
	All Other FEFP Eligible Students	(1) (5)



**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

7. [Ref. 57] Seven students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2022 Survey**

89 Days in Term

All Other FEFP Eligible Students (4)

**February 2023 Survey**

89 Days in Term

All Other FEFP Eligible Students (3) (7)

**Proposed Net Adjustment**

**(31)**

# SCHEDULE H

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## FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### FINDING CAUSES AND RECOMMENDATIONS

Liberty County District School Board (District) management indicated that the issues identified in Schedule G could be attributed to oversights by Transportation Department staff (Findings 1 through 7).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity of the students' ridership; (3) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (4) only those students who are documented as having been transported to FEFP-eligible programs at least 1 day during the 11-day reporting survey window are reported for State transportation funding; (5) only IDEA students whose IEPs document the need for Extended School Year services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; and (6) 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 2022-23 (Appendix G)*

# NOTES TO SCHEDULES

## NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Liberty 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 or be a student with a parent enrolled in the Teenage Parent Program, 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 Liberty County

For the fiscal year ended June 30, 2023, the District received \$304,443 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>
July 2022	2	9	-
October 2022	12	449	101
February 2023	10	451	103
June 2023	<u>2</u>	<u>9</u>	-
Totals	<u>26</u>	<u>918</u>	<u>204</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, 2023. 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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## LIBERTY COUNTY SCHOOL DISTRICT KYLE PEDDIE, SUPERINTENDENT

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• 11051 NW SR 20 • Bristol, Florida 32321  
Phone: (850) 643-2275 • Fax: (850) 643-2533 • www.lcsb.org

### Management Response Letter

October 7, 2024

Ms. Sherill F. Norman, CPA  
Auditor General  
Claude Denson, Pepper Building, Room 476A  
111 West Madison St  
Tallahassee, FL 32399-1450

Attn: Jacqueline Bell

Dear Ms. Norman:

In connection with your examination of the district's full time (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP), which we understand was made for the purpose of rendering opinions concerning the district's compliance with applicable State requirements for the FEFP for the fiscal year ended June 30, 2023, we make the following representations and response:

1. Findings and District Response:
  - a. Liberty County High School
    - i. (Ref.2101) Accurate timecards of students who participate in OJT will be signed by the student's employer and properly dated. Work hour reporting will be reflective of student class schedules.
    - ii. (Ref. 2102) The Matrix of Services form for all ESE students will accurately reflect the services required by student's IEP's.
  - b. W.R. Tolar K-8 School
    - i. (Ref 3101) ESE students enrolled in the Hospital and Homebound Program will have an accurate corresponding Matrix of Service form covering any on-campus portion of the student's schedule.
    - ii. (Ref 3102) ELL Student Plans will be an active retrievable part of any ESOL placement and parents will be notified of such a proposed plan.
    - iii. (Ref 3103) ELL student assessment for purposes of ESOL placement will be made by October 1 to consider a student's continued ESOL placement beyond 3 years from the student's DEUSS.
    - iv. (Ref 3171) Teachers teaching out of field for ELL students will be approved by the School Board and parents will be notified of the teacher's out of field status.
  - c. Student Transportation
    - i. (Ref 51) The DIT will be accurately reported
    - ii. (Ref 52) Bus driver's reports documenting ridership will be accurately prepared, signed and dated by the drivers.
    - iii. (Ref 53) An accurate number of buses will be accurately reported and documentation maintained
    - iv. (Ref 54) Only properly documented students being transported to FEFP eligible programs will be counted during the 11 day survey period.

- v. (Ref 55) Only IDEA students whose IEP's document the need for state transportation during the summer will be reported
- vi. (Ref 56) Students will be properly marked for verified ridership on bus driver's reports
- vii. (Ref 57) Distances from home to school is verified prior to students being reported based on living 2 miles or more from their assigned schools

Thank you for your time in conducting this audit. We will make every effort to comply with all applicable law and make every effort to improve our procedures based on your appraisals and subsequent findings.

Sincerely,



Kyle Peddie  
Superintendent  
Liberty County School District

District I  
James E. Flowers

District II  
Jodi Bailey

District III  
Darrel "Doobie" Hayes

District IV  
Jason Singletary

District V  
Charles "Boo" Morris III