

**DIXIE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2016



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2015-16 fiscal year, Mark A. Rains served as Superintendent and the following individuals served as Board members:

| <u>Board Member</u>         | <u>District<br/>No.</u> |
|-----------------------------|-------------------------|
| Cheryl Pridgeon, Vice Chair | 1                       |
| Charles Farmer              | 2                       |
| Paul Gainey                 | 3                       |
| Timothy Alexander, Chair    | 4                       |
| Dwayne Rollison             | 5                       |

The team leader was Jennifer Taylor, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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**DIXIE COUNTY DISTRICT SCHOOL BOARD**  
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# **DIXIE COUNTY DISTRICT SCHOOL BOARD**

## **LIST OF ABBREVIATIONS**

|      |   |
|------|---|
| 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 Basic with ESE Services, Career Education 9-12, and student transportation, 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 and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016. 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 14 students in our Basic with ESE Services test and 6 of the 24 students in our Career Education 9-12 test. Three (21 percent) of the 14 students in our Basic with ESE Services test and none of the 24 students in our Career Education 9-12 test attended the charter school. None of the students with exceptions attended the charter school.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 36 of the 194 students in our student transportation test.

Noncompliance related to the reported FTE student enrollment resulted in seven findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.4560 (all applicable to District schools other than the charter school) but has a potential impact on the District's weighted FTE of negative 4.0892 (all applicable to District schools other than the charter school). Noncompliance related to student transportation resulted in five findings and a proposed net adjustment of negative 219 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was \$4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$16,988 (negative 4.0892 times \$4,154.45), of which all is applicable to District schools other than the charter school.

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 Department of Education.

## 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 12<sup>th</sup>-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 four schools other than charter schools, one charter school, and three virtual education cost centers serving PK through 12<sup>th</sup>-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$10.6 million was provided through the FEFP to the District for the District-reported 2,108.97 unweighted FTE as recalibrated, which included 75.40 unweighted FTE as recalibrated for the charter school. 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 12<sup>th</sup>-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.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all

FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education 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 for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

### **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 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 \$594,265 for student transportation as part of the State funding through the FEFP.



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 (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* 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 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 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 the responsibility of the Department of Education.

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, 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 Basic with Exceptional Student Education Services 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 Basic with Exceptional Student Education Services 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 reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

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

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>1</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 that has a material effect on the District's compliance with State requirements; 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

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<sup>1</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.

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 Basic with Exceptional Student Education Services 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 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,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
September 15, 2017

# 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 the following 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, 2016, the Dixie County District School Board (District) reported to the Department of Education 2,108.97 unweighted FTE as recalibrated, which included 75.40 unweighted FTE as recalibrated for the charter school, at four District schools other than charter schools, one charter school, and three virtual education cost centers.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (eight) consisted of the total number of brick and mortar schools in the District that offered courses, including the charter school, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,038) 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 14 students in our Basic with ESE Services test<sup>2</sup> and 6 of the 24 students in our Career Education 9-12 test.<sup>3</sup> Three of the 14 students (21 percent) in our Basic with ESE Services test and none of the 24 students in our Career Education 9-12 test attended the charter school. None of the students with exceptions attended the charter school.

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           | 836   | 33          | 2                               | 1,488.0500                         | 14.7081        | .9473                       |
| Basic with ESE Services    | 7                        | 4           | 170   | 14          | 2                               | 525.1900                           | 7.4421         | (.5032)                     |
| ESE Support Levels 4 and 5 | 4                        | 1           | 5   | 5           | 0                               | 18.7700                            | 4.0336         | (1.0321)                    |
| Career Education 9-12      | 2                        | 1           | <u>27</u>                                   | <u>24</u>   | <u>6</u>                        | <u>76.9600</u>                     | <u>6.1231</u>  | <u>(.8680)</u>              |
| All Programs               | 8                        | 5           | <u>1,038</u>                                | <u>76</u>   | <u>10</u>                       | <u>2,108.9700</u>                  | <u>32.3069</u> | <u>(1.4560)</u>             |

<sup>2</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 2 and 7 on *SCHEDULE D*.

<sup>3</sup> For Career Education 9-12, the material noncompliance is composed of Findings 3, 4, and 5 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (44) 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 22 and found an exception for 1 teacher. None of the teachers in our test taught at the charter school.

## **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 Department of Education.

## SCHEDULE B

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

| <u>No. Program (1)</u>            | <u>Proposed Net<br/>Adjustment (2)</u> | <u>Cost<br/>Factor</u> | <u>Weighted<br/>FTE (3)</u> |
|-----------------------------------|--|------------------------|-----------------------------|
| 103 Basic 9-12                    | .9473                                  | 1.005                  | .9520                       |
| 113 Grades 9-12 with ESE Services | (.5032)                                | 1.005                  | (.5057)                     |
| 254 ESE Support Level 4           | (1.0721)                               | 3.613                  | (3.8735)                    |
| 255 ESE Support Level 5           | .0400                                  | 5.258                  | .2103                       |
| 300 Career Education 9-12         | <u>(.8680)</u>                         | 1.005                  | <u>(.8723)</u>              |
| Total                             | <u>(1.4560)</u>                        |                        | <u>(4.0892)</u>             |

Notes: (1) See NOTE A7.

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

(3) 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 Department of Education. (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 (1)</u> |                |                 |
|-----------------------------------|---------------------------------|----------------|-----------------|
|                                   | <u>#0021</u>                    | <u>#7023</u>   | <u>Total</u>    |
| 103 Basic 9-12                    | 1.0721                          | (.1248)        | .9473           |
| 113 Grades 9-12 with ESE Services | (.4617)                         | (.0415)        | (.5032)         |
| 254 ESE Support Level 4           | (1.0721)                        | .....          | (1.0721)        |
| 255 ESE Support Level 5           | .0400                           | .....          | .0400           |
| 300 Career Education 9-12         | <u>(.8680)</u>                  | <u>.....</u>   | <u>(.8680)</u>  |
| Total                             | <u>(1.2897)</u>                 | <u>(.1663)</u> | <u>(1.4560)</u> |

Note: (1) 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**

Management is responsible for determining that the FTE student enrollment 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 2015-16* issued by the Department of Education. Except for the material noncompliance 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 Basic with ESE Services 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 FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

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

### **Findings**

*Our examination included the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period, the February 2016 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.*

### **Districtwide – Attendance Procedures**

1. [Ref. 2101] Our examination of the District's automated student attendance recordkeeping system disclosed that procedures were not in place to ensure the complete and accurate reporting of attendance. School staff utilized Skyward, a customized Web-based system for student scheduling and attendance recordkeeping. Unrecorded Attendance Reports produced from Skyward were available for school staff to verify that teachers were taking attendance; however, monitoring the teachers' attendance-taking was not a procedure required by the District during the 2015-16 school year and schools generally did not utilize the report. Because student attendance records default to "present" when attendance is not taken, the teachers' failure to submit attendance could erroneously result in students who are not in attendance being reported for FEFP funding.  
*(Finding Continues on Next Page)*

**Findings**

**Districtwide – Attendance Procedures** (Continued)

Since we were able to verify the attendance of the students in our test for at least one period based on teacher-submitted student attendance, we present this disclosure finding with no proposed adjustment

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

2. [Ref. 2102] The course schedule for one ESE student (.4617 FTE) who was enrolled in the Hospital and Homebound Program was incorrectly reported. The student was not in attendance at school during the reporting survey period and was only scheduled for and provided 120 CMW (or .0400 FTE) of homebound instruction. The student was incorrectly reported in program No. 113 (Basic with ESE Services) for the homebound instruction. We propose the following adjustment:

|                                   |              |         |
|-----------------------------------|--------------|---------|
| 113 Grades 9-12 with ESE Services | (.4617)      |         |
| 255 ESE Support Level 5           | <u>.0400</u> | (.4217) |

3. [Ref. 2103] More work hours were reported than were supported by the timecards for three students in Career Education 9-12 who participated in OJT. We propose the following adjustment:

|                           |                |         |
|---------------------------|----------------|---------|
| 300 Career Education 9-12 | <u>(.3077)</u> | (.3077) |
|---------------------------|----------------|---------|

4. [Ref. 2104] For one student in Career Education 9-12 who participated in OJT, the timecard covering the October 2015 reporting survey period was not signed by the student’s employer and indicated that the student worked fewer hours than were reported. Additionally, the timecard covering the February 2016 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

|                           |                |         |
|---------------------------|----------------|---------|
| 300 Career Education 9-12 | <u>(.4167)</u> | (.4167) |
|---------------------------|----------------|---------|

5. [Ref. 2105] Two students in Career Education 9-12 who participated in OJT did not work during the reporting survey periods and School records did not evidence that the students were otherwise engaged in a job search. We propose the following adjustment:

|                           |                |         |
|---------------------------|----------------|---------|
| 300 Career Education 9-12 | <u>(.1436)</u> | (.1436) |
|---------------------------|----------------|---------|

**Findings**

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

6. [Ref. 2170] One teacher was not properly certified and was not approved by the School Board to teach out of field until November 17, 2015, which was after the October 2015 reporting survey period. The teacher held certification in General Science but taught courses that required certification in English, Math, Physical Education, Social Science, and ESE. In addition, the School Board did not approve the teacher to teach out of field in ESE and the parents of the students taught by this teacher were not notified of the teacher's out-of-field status in ESE. We propose the following adjustment:

|                         |                 |                 |
|-------------------------|-----------------|-----------------|
| 103 Basic 9-12          | 1.0721          |                 |
| 254 ESE Support Level 4 | <u>(1.0721)</u> | <u>.0000</u>    |
|                         |                 | <u>(1.2897)</u> |

**Dixie Virtual Instruction Program (#7023)**

7. [Ref. 702301] The course schedules were incorrectly reported for three virtual education students (two students were in our Basic test and one student was in our Basic with ESE Services test). The two Basic students were each reported for one course in program No. 103 (Basic 9-12, for a total of .2916 FTE) and the one student in our Basic with ESE Services test was reported for one course in program No. 113 (Grades 9-12 with ESE Services, for .1249 FTE). However, the students' courses were reported as full-credit rather than as half-credit and should have been reported for .0834 per course. We propose the following adjustment:

|                                   |                |                |
|-----------------------------------|----------------|----------------|
| 103 Basic 9-12                    | (.1248)        |                |
| 113 Grades 9-12 with ESE Services | <u>(.0415)</u> | <u>(.1663)</u> |
|                                   |                | <u>(.1663)</u> |

**Proposed Net Adjustment**

**(1.4560)**

## **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) all teachers submit attendance daily and school staff use the system reports available to monitor this activity; (2) students' scheduled instructional time in the Hospital and Homebound Program is reported in the appropriate program and for the correct number of instructional minutes provided; (3) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (4) course schedules and the associated FTE for virtual education students are accurately reported; (5) teachers are appropriately certified, or if teaching out of field, are timely approved by the School Board to teach out of field; and (6) parents are appropriately notified of teachers' out-of-field status.

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 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*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

*FTE General Instructions 2015-16*

##### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

*FTE General Instructions 2015-16*

*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 2015-16*

## **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-6.0312, FAC, *Course Modifications for Exceptional Students*  
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 (2015 Edition)*

## **Teacher Certification**

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*  
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*  
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-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><br><b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b> |
|---|

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 12<sup>th</sup>-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 four schools other than charter schools, one charter school, and three virtual education cost centers serving PK through 12<sup>th</sup>-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$10.6 million was provided through the FEFP to the District for the District-reported 2,108.97 unweighted FTE as recalibrated, which included 75.40 unweighted FTE as recalibrated for the charter school. 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 12<sup>th</sup>-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 3<sup>rd</sup> 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**

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education 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 for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to 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 Survey Periods**

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

#### **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, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-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*

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| <b>NOTE B – TESTING<br/>FTE STUDENT ENROLLMENT</b> |
|--|

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2016. 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 as reported under the FEFP. The following schools were selected for testing:

| <u>School</u>                        | <u>Findings</u> |
|--------------------------------------|-----------------|
| Districtwide – Attendance Procedures | 1               |
| 1. Dixie County High School          | 2 through 6     |
| 2. Kinder Cub School Inc.*           | NA              |
| 3. Dixie Virtual Instruction Program | NA              |
| 4. Dixie Virtual Franchise           | NA              |
| 5. Dixie Virtual Instruction Program | 7               |

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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, 2016. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2015-16* 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 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.

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, 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 Dixie 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, 2016.

### **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>4</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 that has a material effect on the District's compliance with State requirements; 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 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*

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<sup>4</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.

*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  
September 15, 2017

# 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 in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (50) 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 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (2,759) consisted of the total number of 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 Students Transported</u> |
|--------------------------------------|---------------------------------------|
| IDEA – PK through Grade 12, Weighted | 44                                    |
| All Other FEFP Eligible Students     | <u>2,715</u>                          |
| Total                                | <u>2,759</u>                          |

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 36 of 194 students in our student transportation test.<sup>5</sup>

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<sup>5</sup> For student transportation, the material noncompliance is composed of Findings 1, 3, 4, and 5 on *SCHEDULE G*.

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 2,759 students reported as being transported by the District.                                       | 36                     | (34)                           |
| In conjunction with our general tests of student transportation, we identified certain issues related to 185 additional students. | <u>185</u>             | <u>(185)</u>                   |
| Total   | <u>221</u>             | <u>(219)</u>                   |

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

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

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

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 *Student Transportation General Instructions 2015-16* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Dixie County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

**Students  
Transported  
Proposed Net  
Adjustments**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2015 reporting survey periods and the February and June 2016 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 (i.e., once for the October 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 4 of the 50 bus driver reports were not signed by the individual bus drivers attesting to the accuracy of the ridership reflected on those reports; consequently, the ridership of the 194 students (13 were in our test) who were reported on these buses was not validated. We noted that the transportation bookkeeper and a District Management Information Systems' employee signed the bus driver reports after the reports were submitted. We propose the following adjustment:

**February 2016 Survey**

90 Days in Term

|                                      |       |       |
|--------------------------------------|-------|-------|
| IDEA - PK through Grade 12, Weighted | (13)  |       |
| All Other FEFP Eligible Students     | (181) | (194) |

**Findings**

2. [Ref. 52] Our general tests disclosed that four PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Only PK students who are classified under the IDEA are eligible to be reported in this ridership category and the students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students (1)

**February 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students (3) (4)

3. [Ref. 53] Two students in our test were not marked as being transported on the supporting bus drivers' reports. Thus, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

**February 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students (2) (2)

4. [Ref. 54] Two kindergarten students in our test were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. One student's file did not contain an IEP covering the reporting survey period and the IEP for the other student only indicated the need for an aide through the student's year in PK. However, we determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

**October 2015 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (2)  
All Other FEFP Eligible Students 2 0

5. [Ref. 55] Nineteen students in our test lived less than 2 miles from the students' assigned schools and were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students (13)

| <u>Findings</u>                  |     | <u>Students<br/>Transported<br/>Proposed Net<br/>Adjustments</u> |
|----------------------------------|-----|--|
| <b>February 2016 Survey</b>      |     |  |
| <u>90 Days in Term</u>           |     |  |
| All Other FEFP Eligible Students | (6) | (19)   |
| <b>Proposed Net Adjustment</b>   |     | <b><u>(219)</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) bus reports are signed by all bus drivers upon completion attesting to the accuracy of those reports; (2) only PK students who are classified as students with disabilities under the IDEA are reported in the All Other FEFP Eligible Students ridership category; (3) only those students who are in membership and have been documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (4) students reported in IDEA – PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs; and (5) the distance from home to assigned school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category.

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

*Student Transportation General Instructions 2015-16*

## NOTES TO SCHEDULES

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| <b>NOTE A - SUMMARY<br/>STUDENT TRANSPORTATION</b> |
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A summary discussion of the significant features of 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 in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

### 2. Transportation in Dixie County

For the fiscal year ended June 30, 2016, the District received \$594,265 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 Students</u> |
|----------------------|---------------------------|---------------------------|
| July 2015            | 0                         | 0                         |
| October 2015         | 25                        | 1,415                     |
| February 2016        | 25                        | 1,344                     |
| June 2016            | <u>0</u>                  | <u>0</u>                  |
| Totals               | <u>50</u>                 | <u>2,759</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*

|  |
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| <b>NOTE B – TESTING<br/>STUDENT TRANSPORTATION</b> |
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. 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 NE 19 Highway  
Cross City, Florida 32628-0890  
Phone (352) 498-6131  
FAX (352) 498-1308  
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.*

**Chairman of Board**

*Timothy Alexander*

**Vice Chairman of Board**

*Paul Gainey*



**Board Members**

*Crystal Bush*

*Chuck Farmer*

*Dwayne Rollison*

September 7, 2017

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

Dear Ms. Norman:

Attached are responses from the Dixie School District Audit Findings for 2015-2016.

Schedule D Findings: All findings are accepted as reported for Schedule C ONLY.

Finding 2101: Attendance Procedures. Dixie School District has implemented attendance procedures where all principals are sent Unrecorded Attendance Reports daily for their review. Upon review all teachers that have not recorded attendance are notified by the principal. In addition, all teachers receive an email if they have not recorded attendance after the attendance period so that they can record attendance immediately.

Finding 2102: The student in question was an intermittent hospital homebound student. During survey she was seen by the hospital homebound teacher but was transmitted as having been in school that week. ESE staff will do a better job of communicating with data entry when a student is being seen by the homebound teacher and data entry will be sure that the schedule is recorded appropriately to reflect hospital homebound.

Finding 2103 through 2105: Guidance/data entry will report accurate number of hours during survey for all OJT students. Guidance will ensure that the employer has signed the timecard and the number of hours are recorded within the database accurately. All students in OJT that are not working during survey will show that they are actively searching for a job through signed records or will be removed from the OJT class.

Finding 2170: The district has in place procedures to verify that all teachers are in place and will notify all school principals if they have a teacher out of field so that the principal can do letters to parents and obtain school board approval for the out of field teacher.

Finding 702301: MIS will ensure that all schedules for virtual students are reported accurately based on completion of course.

Schedule G Findings: Dixie School District will appeal Finding 51 but all other findings are accepted as reported.

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 51: Dixie School District will appeal this finding. Attendance for all students for the four buses in question was checked for the October and February Surveys. All students were found to be in attendance at least one day during the survey count period. As stated, the bookkeeper and the MIS coordinator reviewed each bus report but overlooked the signature page the driver's should have signed. As a result of this finding a check list for the drivers has been developed and will be utilized by the driver to ensure that all steps have been completed and all documentation has been signed by the driver.

Finding 52: MIS will review PK students closely to ensure that a student does not get reported incorrectly.

Finding 53: MIS will review students marked or not marked to ensure accuracy of the data.

Finding 54: Weighted students will be reviewed to ensure accuracy of the data.

Finding 55: Drivers did not understand that mileage is counted based on the map mileage rather than the route mileage therefore students were counted as riding 2 miles when they actually lived less than 2 miles. The transportation coordinator will ensure that all drivers understand 2 miles is based on map mileage in the future.

If you need additional information, please contact my office.

Sincerely,



Mike Thomas, Superintendent  
Dixie District Schools