

**HAMILTON COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2021-22 fiscal year, Dorothy Lee Wetherington-Zamora served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Cheryl McCall	1
Gary Godwin	2
Saul Speights, Vice Chair	3
Johnny Bullard, Chair	4
Sammy McCoy	5

The team leader was Clayton G. Dyer, and the examination was supervised by Jennifer Taylor, CPA.

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

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
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
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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, Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and Career Education 9-12, the Hamilton County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2022.

Specifically, we noted 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 4 of the 37 students in our Basic test, 3 of the 16 students in our Basic with ESE Services test, 17 of the 35 students in our ESOL test, 1 of the 6 students in our ESE Support Levels 4 and 5 test, and 4 of the 20 students in our Career Education 9-12 test.

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 11 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 36.6808 but has a potential impact on the District's weighted FTE of negative 39.8883. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 34 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$174,428 (negative 39.8883 times \$4,372.91), of which all is applicable to District schools other than charter schools.

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

The ultimate resolution of our proposed adjustments to 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 Hamilton 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 Hamilton 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> and two virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2022, State funding totaling \$7.8 million was provided through the FEFP to the District for the District-reported 1,646.79 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

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

determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

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

## **Student Transportation**

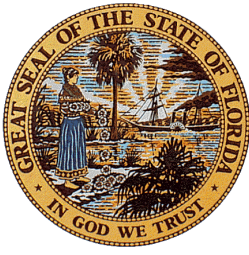
Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA), be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. The District received \$552,799 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 Hamilton County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2021-22* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

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

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

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

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

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our Basic, Basic with Exceptional Student Education Services, 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 Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Hamilton County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

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

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are

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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.

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 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, Basic with Exceptional Student Education Services, 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,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
September 25, 2023

# SCHEDULE A

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

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and *NOTE A3.*, *A4.*, and *A5.*) For the fiscal year ended June 30, 2022, the Hamilton County District School Board (District) reported to the DOE 1,646.79 unweighted FTE as recalibrated at six District schools, and two virtual education cost centers. 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, 2022. (See *NOTE B.*) The population of schools (8) consisted of the total number of brick and mortar schools in the District that offered courses, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,937) 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 4 of the 37 students in our Basic test,<sup>4</sup> 3 of the 16 students in our Basic with Exceptional Student Education Services test,<sup>5</sup> 17 of the 35 students in our ESOL test,<sup>6</sup> 1 of the 6 students in our ESE Support Levels 4 and 5 test,<sup>7</sup> and 4 of the 20 students in our Career Education 9-12 test.<sup>8</sup> The District did not report any charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	8	5	1,581	37	4	1,297.0100	27.4010	(18.1938)
Basic with ESE Services	7	5	205	16	3	198.7200	10.7017	(6.8363)
ESOL	2	2	121	35	17	85.6900	23.4758	(8.3261)
ESE Support Levels 4 and 5	3	2	6	6	1	6.4300	5.4250	(.7272)
Career Education 9-12	3	1	<u>24</u>	<u>20</u>	<u>4</u>	<u>58.9400</u>	<u>6.3286</u>	<u>(2.5974)</u>
All Programs	8	5	<u>1,937</u>	<u>114</u>	<u>29</u>	<u>1,646.7900</u>	<u>73.3321</u>	<u>(36.6808)</u>

<sup>4</sup> For Basic, the material noncompliance is disclosed in Finding 11 on *SCHEDULE D*.

<sup>5</sup> For Basic with ESE Services the material noncompliance is disclosed in Finding 11 on *SCHEDULE D*.

<sup>6</sup> For ESOL, the material noncompliance is composed of Findings 2, 7, and 8 on *SCHEDULE D*.

<sup>7</sup> For ESE Support Levels 4 and 5, the material noncompliance is disclosed in Finding 9 on *SCHEDULE D*.

<sup>8</sup> For Career Education 9-12, the material noncompliance is composed of Findings 3 and 4 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (127) 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 48 and found exceptions for 3 teachers.

## **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

## 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	.8694	1.126	.9789
102 Basic 4-8	(1.1948)	1.000	(1.1948)
103 Basic 9-12	(17.8684)	1.010	(18.0471)
111 Grades K-3 with ESE Services	.4999	1.126	.5629
112 Grades 4-8 with ESE Services	(1.9005)	1.000	(1.9005)
113 Grades 9-12 with ESE Services	(5.4357)	1.010	(5.4901)
130 ESOL	(8.3261)	1.199	(9.9830)
254 ESE Support Level 4	(1.0000)	3.648	(3.6480)
255 ESE Support Level 5	.2728	5.340	1.4568
300 Career Education 9-12	<u>(2.5974)</u>	1.010	<u>(2.6234)</u>
Total	<u>(36.6808)</u>		<u>(39.8883)</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

<b>No.</b>	<b>Program</b>	<b>Proposed Adjustments<sup>1</sup></b>			<b>Total</b>
		<b>#0032</b>	<b>#0041</b>	<b>#9009</b>	
101	Basic K-3	.....	.8694	.....	.8694
102	Basic 4-8	3.1090	3.3560	(7.6598)	(1.1948)
103	Basic 9-12	1.9992	.....	(19.8676)	(17.8684)
111	Grades K-3 with ESE Services	.....	.4999	.....	.4999
112	Grades 4-8 with ESE Services	(.7802)	.....	(1.1203)	(1.9005)
113	Grades 9-12 with ESE Services	.....	.....	(5.4357)	(5.4357)
130	ESOL	(4.3280)	(3.9981)	.....	(8.3261)
254	ESE Support Level 4	.....	(1.0000)	.....	(1.0000)
255	ESE Support Level 5	.....	.2728	.....	.2728
300	Career Education 9-12	<u>(.6196)</u>	<u>.....</u>	<u>(1.9778)</u>	<u>(2.5974)</u>
Total		<u>(.6196)</u>	<u>.0000</u>	<u>(36.0612)</u>	<u>(36.6808)</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

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

### Findings

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

**Proposed Net  
Adjustments  
(Unweighted FTE)**

### Districtwide – Principal's Certification of Automated Attendance

1. [Ref. 1] Our examination of the attendance record keeping procedures at three non-virtual schools in our test disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure complete and accurate reporting of attendance. Specifically, the principal (or the principals' designees) did not certify the completeness and accuracy of the automated attendance system for each of the FTE surveys for the 2021-22 school year. We present this disclosure finding with no proposed adjustment.

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### Hamilton County High School (# 0032)

2. [Ref. 3201] The course schedules accompanying the *ELL Student Plans (Plans)* for 10 students were either not available at the time of our examination and could not be subsequently located (1 student) or were not dated (9 students); therefore, we were unable to determine when they were made part of the students' *Plans*. We also noted (*Finding Continues on Next Page*)



**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Hamilton County High School (# 0032)** (Continued)

that the *Plans* for 6 of these students were not dated; consequently, we were unable to determine if they had been completed timely to the applicable reporting survey periods. We propose the following adjustment:

102 Basic 4-8	2.1146	
103 Basic 9-12	1.9992	
130 ESOL	<u>(4.1138)</u>	.0000

3. [Ref. 3202] The timecard for one Career Education 9-12 student who participated in OJT during the October 2021 reporting survey period was not signed or dated by the student’s employer or dated by the student. We propose the following adjustment:

300 Career Education 9-12	<u>(.0734)</u>	(.0734)
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4. [Ref. 3203] Timecards for three Career Education 9-12 students who participated in OJT were 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>(.5462)</u>	(.5462)
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5. [Ref. 3270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Athletic Coaching but taught a course that required certification in Math. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.8516	
112 Grades 4-8 with ESE Services	<u>(.7802)</u>	
130 ESOL	<u>(.0714)</u>	.0000

6. [Ref. 3271] One teacher taught Civics to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	<u>.0000</u>
		<u>(.6196)</u>

**Findings**

**Hamilton County Elementary School (#0041)**

7. [Ref. 4101] The course schedules accompanying the *ELL Student Plans (Plans)* for six students were not dated; consequently, we were unable to determine when they were made part of the students' *Plans*. In addition, the *Plans* for three of these students were either not dated (one student) or not reviewed and updated for the 2021-22 school year (two students). We also noted that an ELL Committee meeting was not convened by October 1 to consider one of the student's continued ESOL placement beyond 3 years from the student's DEUSS. Additionally, an ELL Committee, in August 2021, recommended one student be exited from the ESOL program, yet this student was reported in ESOL for the October 2021 and February 2022 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.8694	
102 Basic 4-8	2.8244	
130 ESOL	<u>(3.6938)</u>	.0000

8. [Ref. 4102] The English language proficiency for one ELL student was not assessed, and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider their continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.3043	
130 ESOL	<u>(.3043)</u>	.0000

9. [Ref. 4103] One ESE student was not reported in accordance with the student's *Matrix of Services* form during the October 2021 reporting survey period. In addition, the student's *Matrix of Services* form covering the February 2022 reporting survey period, was dated October 15, 2021, which was prior to the student's IEP dated November 9, 2021. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>.5001</u>	.0000

10. [Ref. 4170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required additional certification in ESE-6. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Hamilton County Elementary School (# 0041)** (Continued)

102 Basic 4-8	.2273	
255 ESE Support Level 5	(.2273)	.0000
		.0000

**Oak Grove Academy (#9009)**

11. [Ref. 900901/02] Our examination of the attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the Oak Grove Academy, a DJJ facility, did not retain attendance records completed by teachers to record students’ daily attendance. Consequently, we could not determine the actual attendance activity for 77 students (4 students in our Basic test, and 3 students in our Basic with ESE Services test) reported in the July and October 2021 and February and June 2022 reporting survey periods (Ref. 900901).

In addition (Ref. 900902), our review of the students’ course schedules and the FTE reported for 30 students in the July 2021 reporting survey period and 33 students in the June 2022 reporting survey period disclosed that the students were reported for an incorrect amount of FTE in both reporting survey periods. Specifically:

- a. The students’ schedules were either not limited to the max reporting of 1,500 class minutes weekly (25 hours per week) or were not reported in full based on the bell schedule and the correct DIT.
- b. The FTE reported for the students’ schedules was based on 30 DIT for each summer reporting survey period and not 19 DIT (July 2021) or 26 DIT (June 2022) per the school’s approved instructional calendar.

We propose the following adjustment (Ref. 900901) to reflect the lack of source attendance records. Should the District appeal and receive any restoration of the attendance adjustment, the schedule and DIT errors in the summer reporting survey periods (Ref. 900902) would need further consideration.

**Findings**

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Oak Grove Academy (#9009)** (Continued)

102 Basic 4-8	(7.6598)	
103 Basic 9-12	(19.8676)	
112 Grades 4-8 with ESE Services	(1.1203)	
113 Grades 9-12 with ESE Services	(5.4357)	
300 Career Education 9-12	<u>(1.9778)</u>	<u>(36.0612)</u>

(36.0612)

**Proposed Net Adjustment**

**(36.6808)**

# SCHEDULE E

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

### RECOMMENDATIONS

We recommend that Hamilton County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (3) 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 student, and retained; (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 students' DEUSS falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (5) students are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (6) ESE students are reported in accordance with the students' IEPs and *Matrix of Services* forms that are timely dated, properly completed, and maintained in the students' files; (7) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (8) teachers 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; and (9) out-of-field teachers earn in-service training points required by SBE Rule 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

### REGULATORY CITATIONS

#### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

*FTE General Instructions 2021-22*

## **Attendance**

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

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

*FTE General Instructions 2021-22*

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

## **ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

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

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

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

*FTE General Instructions 2021-22*

## **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

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

## **Teacher Certification**

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

## **Virtual Education**

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

## **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Hamilton 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 Hamilton 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 Hamilton 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 and two virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2022, State funding totaling \$7.8 million was provided through the FEFP to the District for the District-reported 1,646.79 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 John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

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

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

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

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

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

## 7. Educational Programs

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

## 8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

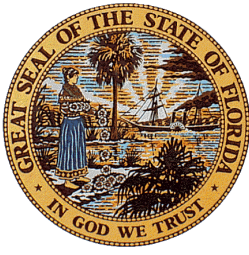
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

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

<u>School</u>	<u>Findings</u>
Districtwide – Principal's Certification of Automated Attendance	1
1. Hamilton County High School	2 through 6
2. Hamilton County Elementary School	7 through 10
3. Hamilton Virtual Franchise	NA
4. Hamilton Virtual Instruction Program	NA
5. Oak Grove Academy	11



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 Student Transportation

We have examined the Hamilton County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2021-22 (Appendix G)* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

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

## **Opinion**

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

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

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>9</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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<sup>9</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

## Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
September 25, 2023

# SCHEDULE F

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

Any student who is transported by the Hamilton County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2022. (See NOTE B.) The population of vehicles (41) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (2,262) 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>
Teenage Parents and Infants	2
IDEA – PK through Grade 12, Weighted	37
All Other FEFP Eligible Students	<u>2,223</u>
Total	<u>2,262</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>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.	(1)	-	-
Our tests included 216 of the 2,262 students reported as being transported by the District.	-	21	(21)
In conjunction with our general tests of student transportation we identified certain issues related to 13 additional students.	-	<u>13</u>	<u>(13)</u>
<b>Totals</b>	<u>(1)</u>	<u>34</u>	<u>(34)</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

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

### Students Transported Proposed Net Adjustments

### Findings

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the October 2021 reporting survey period and the February and June 2022 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 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 52] Our general tests disclosed that the number of buses in operation was overstated by one bus during the October 2021 reporting survey period due to a data entry error. We propose the following adjustment:

**October 2021 Survey**

Number of Buses in Operation (1)

2. [Ref. 51] Our general tests disclosed that 2,230 students were reported for an incorrect number of DIT in the October 2021 and February 2022 reporting survey periods. The students were reported for 79, 81, and 86 DIT rather than 85, 85, and 89 DIT respectively in accordance with the District’s instructional calendar. We propose the following adjustments:

**October 2021 Survey**

85 Days in Term

Teenage Parents and Infants	1
IDEA - PK through Grade 12, Weighted	19
All Other FEFP Eligible Students	1,077



<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>81 Days in Term</u>		
Teenage Parents and Infants	(1)	
<u>79 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(19)	
All Other FEFP Eligible Students	(1,077)	
<b>February 2022 Survey</b>		
<u>89 Days in Term</u>		
Teenage Parents and Infants	1	
IDEA - PK through Grade 12, Weighted	18	
All Other FEFP Eligible Students	1,114	
<u>86 Days in Term</u>		
Teenage Parents and Infants	(1)	
IDEA - PK through Grade 12, Weighted	(18)	
All Other FEFP Eligible Students	<u>(1,114)</u>	0

3. [Ref. 53] Our general tests disclosed that two PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The District did not provide documentation to support that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

**October 2021 Survey**

85 Days in Term

All Other FEFP Eligible Students (1)

**February 2022 Survey**

89 Days in Term

All Other FEFP Eligible Students (1) (2)

4. [Ref. 54] Our general review of student ridership disclosed that 31 students (20 students in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category during the June 2022 reporting survey period. The District did not provide documentation to support that the students were enrolled in an Extended School Year Program or in a nonresidential DJJ Program. We also noted that two of the students were not enrolled in school during the June 2022 reporting survey period; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

<u>Findings</u>		<b>Students Transported Proposed Net Adjustments</b>
<b>June 2022 Survey</b>		
<u>12 Days in Term</u>		
All Other FEFP Eligible Students	(31)	(31)
5. [Ref. 55] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:		
<b>February 2022 Survey</b>		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(1)
<b>Proposed Net Adjustment</b>		<b><u>(34)</u></b>

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Hamilton County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (2) the number of DIT are accurately reported; (3) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (4) only students enrolled in an Extended School Year Program or in a non-residential DJJ Program are reported for State transportation funding during a summer reporting survey period; (5) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; 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 2021-22 (Appendix G)*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the Hamilton County District School Board (District) student transportation and related areas is provided below.

### 1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

### 2. Transportation in Hamilton County

For the fiscal year ended June 30, 2022, the District received \$552,799 for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2021	19	1,097	33
February 2022	18	1,133	35
June 2022	<u>4</u>	<u>32</u>	-
Totals	<u>41</u>	<u>2,262</u>	<u>68</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*

<b>NOTE B – TESTING 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 DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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## Hamilton County School District

Superintendent's Office  
5686 US Highway 129 South, Suite 1  
Jasper, Florida 32052  
Phone: 386.792.1228 – Fax: 386.792.3681  
**Lee Wetherington-Zamora, Superintendent**

**School Board Members**  
Cheryl McCall – District 1  
Gary Godwin – District 2  
Saul Speights – District 3  
Johnny Bullard – District 4  
Sammy McCoy – District 5

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September 25, 2023

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

Dear Ms. Norman:

This letter is in reply to your request for written explanations concerning preliminary and tentative audit findings and recommendations for the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Audit of Hamilton County School Board for the Fiscal Year Ended June 30, 2022.

Unless otherwise noted, we concur with all findings for which explanations and actual or proposed corrective actions have been provided below.

Please feel free to contact my office with any additional questions you may have.

Sincerely,



Lee Wetherington-Zamora  
Superintendent of Schools

Cc: Board Members

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### Full-Time Equivalent Student Enrollment

**Finding 1 – [1]:** Principals' or the designees will receive a hard copy of attendance sheets of teachers rosters and will sign off stating attendance was taken for survey 2 and 3.

**Finding 2,7,8 – [3201, 4101, 4102]:** The District will ensure going forward that ELL students are timely assessed, ELL committees are convened and properly noticed and executed when applicable, and that student course schedules are timely reviewed and included with ELL plans. Changes implemented include a renewed emphasis on school level responsibility for oversight and monitoring of the ELL process and the provision of additional training on ELL rules and regulations. ELL Plans will be dated and initialed the day each ELL plan is updated before applicable times of the reporting survey periods. ELL Committee meetings will be scheduled before an ELL's 3-year anniversary from DEUSS. ELLs that are recommended for exit will be updated in their ELL plan and Skyward ensuring ESOL funding is not reported and/or claimed. If an ELL student is not assessed within the appropriate time period, a notice will be sent home notifying the parent and an ELL Committee meeting will be scheduled and convened before the student's 3-year anniversary from the student's DEUSS. It will be documented in placed in the student's ELL folder and updated in Skyward.

**Finding 3,4 – [3202, 3203]:** A new template for monthly timecards has been generated and put into use in the Coop program that includes emphasized areas for all signatures and dates. In addition, policies have been updated so that the coordinator of the program does not accept timecards from students for a grade until they have all proper signatures and dates in place. Policies have been updated so that the coordinator of the program meets with all students involved to introduce the requirements of submitting records; students are informed that failure to do so can result in removal from the program. In addition, the coordinator retains student contact information including phone numbers and email addresses so that students can be reached and informed to submit any paperwork that might be past due.

**Finding 5,6 – [3270, 3271]:** There was a long-term sub placed in 7<sup>th</sup> grade math as we had reassigned teachers. The teacher was supported by both the Principal and AP, both of whom are certified math teachers. This employee is no longer with the district and there is now a certified teacher in that classroom. The second referenced teacher no longer teaches Civics and has since earned their ESOL certification hours. Additionally, ELL support is also now being provided to the primary instructors in classrooms for grades 6-8.

**Finding 9 – [4103]:** All ESE teachers will receive MATRIX training facilitated through FDLRS NEFEC. The Matrix of Services will be revisited at every IEP meeting that amends services/placement. All 254 and 255 Matrices will be updated/reviewed during FTE windows.

**Finding 10 – [4170]:** School based administrators will ensure a procedure is in place to re-check rosters/schedules for in-field compliance. If this was caught in advance it would have allowed the addition of the teacher's name to the board notification list of out-of-field teachers and the teacher/school would have sent a notice home to the parent.

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**Finding 11 – [900901/02]:** Originally, OGA thought the registrar putting the attendance into Skyward met the criteria for taking attendance. The teachers during the time of the audit took manual attendance but the attendance records were not kept. Currently, they have corrected attendance procedures. Teachers or paraprofessionals in the physical classroom will take manual attendance. Training for them to take attendance in Skyward will be conducted and they will begin taking attendance in Skyward. Those teachers who do not have access to Skyward will continue to do manual attendance which will be given to the registrar and kept on file. These new procedures will show attendance of students in the education program.

### Student Transportation

**Finding 1 – [52]:** Transportation staff will ensure to accurately report the correct number of buses in use during survey. A spare bus was used during the survey period which resulted in an extra bus being reported in error.

**Finding 2 – [51]:** District and transportation staff will work together to ensure that we accurately provide the correct DIT for the year.

**Finding 3 – [53]:** District staff will provide training and transportation staff will set procedures to recheck all PK students to ensure they are accurately reported.

**Finding 4 – [54]:** District staff will provide training to transportation staff to accurately report ridership for each student for survey.

**Finding 5 – [55]:** District and transportation staff will ensure there is a process to check the distance for students to ensure that students qualify for the 2-mile radius distant from their address to the school.

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