

**UNION COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2024



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, the Honorable Michael W. Ripplinger served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Chris Hodgson	1
Russel B. Gordon, Chair from 11-14-23, Vice Chair through 11-13-23	2
Curtis L. Clyatt, Vice Chair from 11-14-23	3
Rebekah G. Raulerson, Chair through 11-13-23	4
Terra T. Johnson	5

The team leader was Myla Ustymenko, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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UNION COUNTY DISTRICT SCHOOL BOARD
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UNION COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

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 Exceptional Student Education (ESE) Support Levels 4 and 5 and student transportation, the Union 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, 2024. 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 two of the four students in our ESE Support Levels 4 and 5 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 47 of the 219 students in our student transportation test as well as exceptions for 4 students identified in our general tests.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in seven findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .3620 but has a potential impact on the District's weighted FTE of negative 3.1776. Noncompliance related to student transportation resulted in four findings and a proposed net adjustment of negative 45 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, 2024, was \$5,139.73 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$16,332 (negative 3.1776 times \$5,139.73).

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 Union 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 Union 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 schools¹ and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2024, State funding totaling \$16.4 million was provided through the FEFP to the District for the District-reported 2,265.23 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

¹ Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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

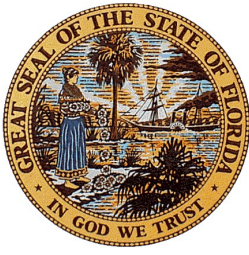
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to Family Empowerment Scholarship Programs.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. The District received \$566,636 for student transportation as part of the State funding through the FEFP.

² 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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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 Union 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, 2024. 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 2023-24* 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 Exceptional Student Education Support Levels 4 and 5 test 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 Exceptional Student Education Support Levels 4 and 5, the Union 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, 2024.

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 weaknesses³ 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

³ 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.

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 Exceptional Student Education Support Levels 4 and 5. 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
July 15, 2025

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, 2024, the Union County District School Board (District) reported to the DOE 2,265.23 unweighted FTE as recalibrated at four District schools and one virtual education cost center. The District did not report any charter schools.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2024. (See NOTE B.) The population of schools (five) consisted of the total number of brick and mortar schools in the District that offered courses as well as the virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,583) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 two of the four students in our ESE Support Levels 4 and 5 test.⁴ The District did not report any charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	5	3	1,217	32	-	1,642.4300	20.1873	1.2093
Basic with ESE Services	5	3	362	22	1	518.9100	16.6038	(.3836)
ESE Support Levels 4 and 5	4	2	4	4	2	6.2700	3.2206	(.7025)
Career Education 9-12	2	-	-	-	-	<u>97.6200</u>	<u>.0000</u>	<u>(.4852)</u>
All Programs	5	3	<u>1,583</u>	<u>58</u>	<u>3</u>	<u>2,265.2300</u>	<u>40.0117</u>	<u>(.3620)</u>

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1 and 7 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (55) 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 42 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> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
102 Basic 4-8	.5001	1.000	.5001
103 Basic 9-12	.7092	.988	.7007
112 Grades 4-8 with ESE Services	(.0628)	1.000	(.0628)
113 Grades 9-12 with ESE Services	(.3208)	.988	(.3170)
254 ESE Support Level 4	(.2652)	3.706	(.9828)
255 ESE Support Level 5	(.4373)	5.707	(2.4957)
300 Career Education 9-12	(.4852)	1.072	(.5201)
Total	(.3620)		(3.1776)

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 DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments¹</u>		
	<u>#0021</u>	<u>#0022</u>	<u>Total</u>
102 Basic 4-8	.....	.5001	.5001
103 Basic 9-12	.7092	.....	.7092
112 Grades 4-8 with ESE Services	.....	(.0628)	(.0628)
113 Grades 9-12 with ESE Services	(.3208)	.....	(.3208)
254 ESE Support Level 4	(.2652)	.....	(.2652)
255 ESE Support Level 5	.....	(.4373)	(.4373)
300 Career Education 9-12	(.4852)	.....	(.4852)
Total	(.3620)	.0000	(.3620)

¹ These proposed net adjustments are for unweighted FTE. (See Note A5.)

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Union 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 2023-24* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2023 reporting survey periods and the February and June 2024 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2023 reporting survey period, the February 2024 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.

Union County High School (#0021)

1. [Ref. 2101] One ESE student was not in attendance at school during the February 2024 reporting survey period and should not have been reported for FTE funding. We also noted that the student withdrew from two dual enrollment courses on September 12, 2023, which was prior to the October 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.0968)	
254 ESE Support Level 4	<u>(.2652)</u>	(.3620)

2. [Ref. 2170] One teacher was properly approved to teach Math out of field but had earned none of the six hours of college credit toward certification in Math required by SBE Rule 6A-1.0503, FAC. We propose the following adjustment:

103 Basic 9-12	.2494	
113 Grades 9-12 with ESE Services	<u>(.2494)</u>	.0000

Findings

Union County High School (#0021) (Continued)

3. [Ref. 2171/72] Two teachers taught a Digital Information Technology course as co-teachers (Ref. 2171/72) and were properly approved to teach out of field in Web Development. However, both teachers had been approved to teach out of field in multiple areas inclusive of the current courses in a prior year but had earned none of the 6 hours of college credit toward certification in any of those areas, as required by SBE Rule 6A-1.0503, FAC, before being approved out of field again. In addition, the parents of the students reported for one teacher (Ref. 2172) were not notified of the teacher’s out-of-field status in Web Development. However, since the students cited in the co-teaching issue (Ref. 2172) were also cited in the notification issue (Ref. 2171), we present the following adjustment:

<u>Ref. 2171</u>		
103 Basic 9-12	.5566	
113 Grades 9-12 with ESE Services	(.0714)	
300 Career Education 9-12	(.4852)	<u>.0000</u>
		<u>(.3620)</u>

Lake Butler Middle School (#0022)

4. [Ref. 2203] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,760 (Grade 5) or 1,885 (Grades 6-8) weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,260 to 2,010 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

5. [Ref. 2204] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not consistently retain source records prepared by the substitute teacher in the classroom to support the recorded attendance, and the records that were available were not consistently in the format established by *(Finding Continues on Next Page)*

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Lake Butler Middle School (#0022)</u> (Continued)	
the District. Since we were able to verify the attendance activity of our test students in the District's student information system for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment.	.0000
6. [Ref. 2201] School records for one ESE student did not demonstrate that required personnel had participated in the IEP amendment. We propose the following adjustment:	
102 Basic 4-8	.5001
112 Grades 4-8 with ESE Services	<u>(.5001)</u>
	.0000
7. [Ref. 2202] The IEP for one ESE student, prepared on April 27, 2023, and amended on January 18, 2024, was not accompanied by a <i>Matrix of Services</i> (Matrix) form and School records did not demonstrate that the prior Matrix was reviewed when the student's IEP was amended. We propose the following adjustment:	
112 Grades 4-8 with ESE Services	.4373
255 ESE Support Level 5	<u>(.4373)</u>
	.0000
	<u>.0000</u>
Proposed Net Adjustment	<u>(.3620)</u>

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Union County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) human or procedural errors (Finding 1); (2) staff oversights (Finding 5); (3) lack of procedures and inadequate training on the existing procedures (Findings 4, 6, and 7); and (4) an alternative classroom setting where any grade level student can be placed at any given time making it difficult for the primary teacher of record to hold certification in every needed course (Findings 2 and 3).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) all teachers, including teachers hired as substitutes, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field; (2) teachers who were placed out of field in a prior year earned six hours of college credit toward certification in that area per year, as required by SBE Rule 6A-1.0503 FAC, prior to being placed out of field in a subsequent year; (3) parents of students taught by an out-of-field teacher are properly notified of the teacher's out-of-field placement; (4) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (5) instructional minutes are reported on students' course schedules in accordance with the school's bell schedule; (6) the withdrawal of a student from a dual enrollment course is recorded timely, resulting in accurate membership records; (7) required personnel participate in, or provide input for, the development of IEPs or the amendment of existing IEPs; (8) *Matrix of Services* forms are complete and accurately reflect the services needed based on a student's IEP; and (9) when a new IEP is prepared, or an existing IEP is amended, a new *Matrix* form is completed or an existing form is reviewed and updated, as documented by the signature and date of the reviewer.

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 2023-24

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 2023-24

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 2023-24

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

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Union 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 Union 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 Union 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 and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2024, State funding totaling \$16.4 million was provided through the FEFP to the District for the District-reported 2,265.23 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2023-24 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 10 through 14, 2023; Survey 2 was performed October 9 through 13, 2023; Survey 3 was performed February 5 through 9, 2024; and Survey 4 was performed June 10 through 14, 2024.

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*

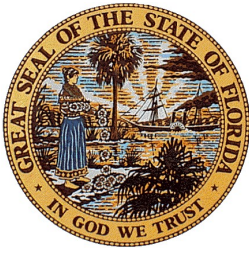
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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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, 2024. 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>Finding(s)</u>
1. Union County High School	1 through 3
2. Lake Butler Middle School	4 through 7
3. Union Virtual Franchise	NA



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Union 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, 2024. 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 2023-24 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Union 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, 2024.

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 weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's

⁵ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 15, 2025

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2024. (See NOTE B.) The population of vehicles (40) 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 2023 and February and June 2024 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (2,091) 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>
Hazardous Walking	99
IDEA – PK through Grade 12, Weighted	27
All Other FEFP Eligible Students	<u>1,965</u>
Total	<u>2,091</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 47 of 219 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 1, 2, 3, and 4 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 219 of the 2,091 students reported as being transported by the District.	47	(41)
In conjunction with our general tests of student transportation we identified certain issues related to 4 additional students.	<u>4</u>	<u>(4)</u>
Totals	<u>51</u>	<u>(45)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Union 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 2023-24 (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 July and October 2023 reporting survey periods and the February and June 2024 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 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Sufficient documentation was not maintained to support the reporting of 25 students in our test in the Hazardous Walking ridership category. Specifically, we noted that the hazardous locations were not inspected jointly by representatives of the School District, the State or local government with jurisdiction over the road, and the Sheriff’s Office, as required by DOE’s *Technical Assistance Notice No. 2015-01*. We noted that 4 of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 21 students were not eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

85 Days in Term

Hazardous Walking	(10)	
All Other FEFP Eligible Students	2	

February 2024 Survey

86 Days in Term

Hazardous Walking	(15)	
All Other FEFP Eligible Students	<u>2</u>	(21)

**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 52] Three students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that two of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining student was not eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

85 Days in Term

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

February 2024 Survey

86 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>1</u>	(1)

3. [Ref. 53] Sixteen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

85 Days in Term

All Other FEFP Eligible Students	(9)	
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February 2024 Survey

86 Days in Term

All Other FEFP Eligible Students	<u>(7)</u>	(16)
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4. [Ref. 54] Our general tests disclosed that seven students (three students in our test) were not marked as riding the bus. We propose the following adjustments:

October 2023 Survey

85 Days in Term

All Other FEFP Eligible Students	(5)	
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February 2024 Survey

86 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	<u>(7)</u>
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Proposed Net Adjustment

(45)

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Union County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) lack of procedures (Findings 1 through 3) and (2) human error (Finding 4).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) sufficient documentation is maintained to support the reporting of students in the Hazardous Walking ridership category; (2) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; (3) the distance from home to school is verified prior to reporting students in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; and (4) only those students who are in membership and are documented as having been transported at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding.

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 2023-24 (Appendix G)

NOTES TO SCHEDULES

**NOTE A - SUMMARY
STUDENT TRANSPORTATION**

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

1. Student Eligibility

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

2. Transportation in Union County

For the fiscal year ended June 30, 2024, the District received \$566,636 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 2023	20	1,043	44
February 2024	<u>20</u>	<u>1,048</u>	<u>85</u>
Totals	<u>40</u>	<u>2,091</u>	<u>129</u>

3. Statutes and Rules

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

- Section 1002.33, Florida Statutes, *Charter Schools*
- Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
- Section 1011.68, Florida Statutes, *Funds for Student Transportation*
- SBE Rules, Chapter 6A-3, FAC, *Transportation*

**NOTE B – TESTING
STUDENT TRANSPORTATION**

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2024. 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



THE SCHOOL BOARD OF UNION COUNTY

55 SW 6th Street

Lake Butler, FL 32054

(352) 448-5051 union.k12.fl.us FAX (386) 496-4819

Mike Ripplinger, Superintendent

Board Members: Chris Hodgson Russell Gordon Curtis Clyatt Becky Raulerson Terra Johnson
District 1 District 2 District 3 District 4 District 5

July 15, 2025

The Honorable Ms. Sherrill F. Norman, CPA.
Auditor General
111 West Madison Street
Tallahassee, Florida 32399-1450

Ms. Sherrill F. Norman, CPA.

This response is provided in connection with the Florida Education Finance Program (FEFP) audit findings for the fiscal year ended June 30, 2024 for the Union County District School Board.

Response to Findings

Union County High School (#0021)

Ref. 2101 - The District agrees with the finding. Administration at the referenced school has addressed the oversight with the respective departments in regards to both attendance and appropriate IEP procedures.

Ref. 2170 - The District agrees with the finding. Our personnel department has reviewed the finding as well and will work closely with instructional staff to ensure compliance with SBE Rule 6A-1.0503, FAC going forward.

Ref. 2171/72 - The District agrees with the finding. In particular, this finding focused on our alternative classroom, which over the course of the school year could see students from all grade levels. The ability to have a teacher that is certified across the board in all subjects/grade levels would be unlikely, therefore our District is working with our virtual school to offer virtual courses with certified teachers to alternative classroom students.

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Lake Butler Middle School (#0022)

Ref. 2203 - The District agrees with the finding. Personnel in data entry and scheduling positions will review class meets per section closely as schedules are being created to accurately reflect instructional minutes.

Ref. 2204 - The District agrees with the finding, and has since reviewed in house attendance keeping procedures with clerks to develop streamlined processes for substitute teachers.

Ref. 2201 - The District agrees with the finding. The administrative team at the school in reference has addressed the finding with the guidance and exceptional student team to review the IEP amendment process.

Ref. 2202 - The District agrees with the findings. The administrative team has reviewed procedures with guidance and the exceptional student team to ensure proper documentation for compliance.

Transportation

Ref. 51 - The District agrees with the finding but asks for consideration. The District's transportation department had documentation from the Sheriff's office but was not aware of the additional documentation needed from state or local governments with jurisdiction over the road. Since being made aware of this issue, our transportation department has reached out to the corresponding agencies to bring our District into compliance. Additionally, due to the rural location of our District and the student's residential location, the student would be walking, at points during the year, in the dark, along major roadways with no sidewalks. The District asks that, due to decreased funding already affecting our District, that the AG consider the corrective action being taken and how the loss of these funds will adversely affect our District.

Ref. 52 - The District agrees with the finding and will take additional steps to ensure compliance and accuracy of weighted ridership category students and corresponding IEPs.

Ref. 53 - The District agrees with some of the determination of ridership for these students but not all. In determining the ridership of these students, consideration in distance was given to students who would have had to walk to the safest crossing point to get to school. While some online mapping tools may have applied a different route to determine less than two miles on these students, those tools would have the student crossing multiple busy highways at some points during the year, the route for these students would be in the dark and along roads without sidewalks. The District asks for consideration as eight of these students were elementary age students who would be walking up to forty-two minutes.

Ref. 54 - The District agrees with the finding with the exception of three students. Three students rode on a bus driven by the student's guardian. She added her children to the roster during FTE week but inadvertently did not mark the days they rode.

Respectfully,

Mike Ripplinger
Superintendent

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