

**JACKSON 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, Steve R. Benton served as Superintendent of the Jackson County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Chephus D. Granberry	1
Tony Pumphrey, Chair from 11-16-23, Vice Chair through 11-15-23	2
Stacey B. Goodson, Vice Chair from 11-16-23	3
Chris M. Johnson, Chair through 11-15-23	4
Michael E. Jackson	5

The team leader was John Ray Speaks, Jr., 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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**JACKSON COUNTY DISTRICT SCHOOL BOARD
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JACKSON COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Jackson 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 5 of the 47 students in our Basic test, 4 of the 26 students in our Basic with ESE Services test, 3 of the 14 students in our ESOL test, 6 of the 24 students in our ESE Support Levels 4 and 5 test, and all 6 students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 36 of the 232 students in our student transportation test as well as exceptions for 543 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 16 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 49.5302 but has a potential impact on the District's weighted FTE of negative 58.5268. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 574 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 \$300,812 (negative 58.5268 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 Jackson 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 Jackson 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 14 schools,¹ 2 cost centers, and 1 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 \$38.6 million was provided through the FEFP to the District for the District-reported 5,957.50 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.

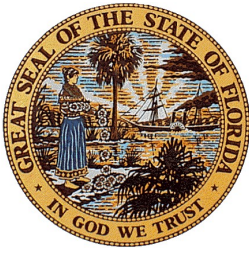
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 \$1.8 million 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 Jackson 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 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, the Jackson 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 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,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial "S".

Sherrill F. Norman, CPA
Tallahassee, Florida
June 15, 2026

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 Jackson County District School Board (District) reported to the DOE 5,957.50 unweighted FTE as recalibrated at 14 District schools, 2 cost centers, and 1 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 (17) consisted of the total number of brick and mortar schools in the District that offered courses, cost centers, as well as the virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (2,991) 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 5 of 47 students in our Basic test,⁴ 4 of the 26 students in our Basic with ESE Services test,⁵ 3 of the 14 students in our ESOL test,⁶ 6 of the 24 students in our ESE Support Levels 4 and 5 test,⁷ and all 6 students in our Career Education 9-12 test.⁸ The District did not report any charter schools.

⁴ For Basic, the material noncompliance is composed of Findings 14 and 16 on *SCHEDULE D*.

⁵ For Basic with ESE Services, the material noncompliance is composed of Findings 11 and 16 on *SCHEDULE D*.

⁶ For ESOL, the material noncompliance is composed of Findings 2, 3, and 13 on *SCHEDULE D*.

⁷ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 8, 9, and 10 on *SCHEDULE D*.

⁸ For Career Education 9-12, the material noncompliance is disclosed in Finding 4 on *SCHEDULE D*.

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	14	6	2,372	47	5	4,463.3300	35.9598	(26.2106)
Basic with ESE Services	15	6	541	26	4	1,144.6700	21.4394	(7.7795)
ESOL	9	3	37	14	3	51.6000	11.4709	(2.8106)
ESE Support Levels 4 and 5	4	1	35	24	6	80.4800	22.5407	(3.0421)
Career Education 9-12	7	1	<u>6</u>	<u>6</u>	<u>6</u>	<u>217.4200</u>	<u>1.0463</u>	<u>(9.6874)</u>
All Programs	17	6	<u>2,991</u>	<u>117</u>	<u>24</u>	<u>5,957.5000</u>	<u>92.4571</u>	<u>(49.5302)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (151) 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 the virtual education cost center 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 2 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
101 Basic K-3	.8910	1.122	.9997
102 Basic 4-8	(5.1364)	1.000	(5.1364)
103 Basic 9-12	(21.9652)	.988	(21.7016)
111 Grades K-3 with ESE Services	.5014	1.122	.5626
112 Grades 4-8 with ESE Services	(1.2933)	1.000	(1.2933)
113 Grades 9-12 with ESE Services	(6.9876)	.988	(6.9037)
130 ESOL	(2.8106)	1.208	(3.3952)
254 ESE Support Level 4	(3.0421)	3.706	(11.2740)
300 Career Education 9-12	<u>(9.6874)</u>	1.072	<u>(10.3849)</u>
Total	<u>(49.5302)</u>		<u>(58.5268)</u>

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 Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0051</u>	<u>#0141</u>	<u>#0212</u>	
101 Basic K-3	.8910	.....	.....	.8910
102 Basic 4-8	.9090	.....	.....	.9090
103 Basic 9-12	.....	.1538	.....	.1538
111 Grades K-3 with ESE Services	.....	.....	.5014	.5014
112 Grades 4-8 with ESE Services	.....	.....	.0407	.0407
113 Grades 9-12 with ESE Services	.....	.....	2.5000	2.5000
130 ESOL	(1.8000)	(.1538)	.....	(1.9538)
254 ESE Support Level 4	.....	.....	(3.0421)	(3.0421)
300 Career Education 9-12	.....	(1.0463)	.....	(1.0463)
Total	<u>.0000</u>	<u>(1.0463)</u>	<u>.0000</u>	<u>(1.0463)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹			Total
		<u>#0251</u>	<u>#7001</u>	<u>#9020</u>	
101	.8910	.....	.....	.....	.8910
102	.9090	.8568	.....	(6.9022)	(5.1364)
103	.1538	.....	(.0998)	(22.0192)	(21.9652)
111	.5014	.....	.....	.....	.5014
112	.0407	.....	.....	(1.3340)	(1.2933)
113	2.5000	.....	.....	(9.4876)	(6.9876)
130	(1.9538)	(.8568)	.....	.....	(2.8106)
254	(3.0421)	.....	.....	.....	(3.0421)
300	<u>(1.0463)</u>	<u>.....</u>	<u>.....</u>	<u>(8.6411)</u>	<u>(9.6874)</u>
Total	<u>(1.0463)</u>	<u>.0000</u>	<u>(.0998)</u>	<u>(48.3841)</u>	<u>(49.5302)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Jackson 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*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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.

Marianna K-8 School (#0051)

1. [Ref. 5103] Our examination disclosed deficiencies in attendance procedures employed to ensure that student attendance records recorded in Focus, the District's automated web-based student attendance and record keeping system, are complete, accurate, and maintained in an auditable format.

We were advised that the instructional staff of the Venture program, which serves gifted students throughout the District, reported FTE for Marianna K-8 School 1-day per week according to the students' grade level and recorded student attendance on various manual attendance records not directly in Focus. These manual attendance records were then subsequently transmitted to the administrative staff at the students' primary schools for recording in Focus.

The DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* provides that it is "the responsibility of the teacher or other individual taking daily attendance to determine which student(s) on the official school rolls are absent, and that upon this determination, it is the responsibility of *(Finding Continues on Next Page)*

Findings

Marianna K-8 School (#0051) (Continued)

that individual to sign and date the absentee slip, or similar recordkeeping device.” However, our review of the manual attendance records noted several instances of documentation not being signed and dated by the individual recording the attendance.

Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period at their primary school, we present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.

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2. [Ref. 5101] For one ELL student, the ELL Committee form, used to document the ELL Committee’s consideration of the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date, was not dated; consequently, we were unable to determine if the meeting was held timely. We propose the following adjustment:

102 Basic 4-8	.9090	
130 ESOL	<u>(.9090)</u>	.0000

3. [Ref. 5102] One student was assessed English language proficient and an ELL Committee was convened but did not document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the student’s continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.8910	
130 ESOL	<u>(.8910)</u>	.0000
		<u>.0000</u>

Sneads High School (#0141)

4. [Ref. 14102] Timecards for six 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>(1.0463)</u>	(1.0463)
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5. [Ref. 14172] One teacher taught a Language Arts class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sneads High School (#0141) (Continued)

103 Basic 9-12	.1538	
130 ESOL	(.1538)	.0000
		<u>(1.0463)</u>

Jackson Alternative School (#0212)

6. [Ref. 21201] Our examination disclosed that one student in our Basic test was incorrectly reported at Jackson Alternative School due to a data entry error. We determined that the student was enrolled and in attendance at Marianna K-8 School. Since both schools are located in Jackson County, and the District was otherwise eligible to report the FTE for the student, we present this disclosure finding with no proposed adjustment; however, continued misreporting may result in future proposed adjustments.

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7. [Ref. 21202] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,850 CMW and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,500 CMW to 2,100 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 at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in future proposed adjustments.

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8. [Ref. 21203] The *Matrix of Services* form for one ESE student was not dated; consequently, we were unable to determine whether it was timely prepared and applicable to the IEP covering the October 2023 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5219	
254 ESE Support Level 4	(.5219)	.0000

9. [Ref. 21204] School records did not demonstrate that the *Matrix of Services* forms for four ESE students were reviewed or updated when the students' new IEPs were prepared. Accordingly, we propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Jackson Alternative School (#0212) (Continued)

111 Grades K-3 with ESE Services	.5014	
112 Grades 4-8 with ESE Services	.5188	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(3.0202)</u>	.0000

10. [Ref. 21205] The *Matrix of Services* form for one ESE student did not indicate any services in Domain A - Curriculum and Learning Environment but included the services in the calculation of the *Matrix* form ratings. We recalculated the *Matrix* form ratings and determined that the student was eligible for reporting in Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

11. [Ref. 21206] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>1.0000</u>	<u>.0000</u>
		<u>.0000</u>

Cottondale High School (#0251)

12. [Ref. 25101] Our examination disclosed that the course schedules reported for 41 students during the February 2024 reporting survey period incorrectly included a Driver Education Class taken at an on-campus virtual learning lab where the instruction was provided directly by Florida Virtual School under a District Franchise Agreement. Virtual instruction courses are only eligible to be reported for FEFP funding during the June 2024 reporting survey period based upon successful completion of the courses by the students within the 2023-24 school year.

Our review of School records disclosed that the course was reported in both the February 2024 and June 2024 reporting survey periods; however, we were able to determine that students had completed the reported course within the 2023-24 school year and were eligible to be reported and generate FTE funding for the fiscal year ending June 30, 2024. Since the students were reported within the District for the entire school (*Finding Continues on Next Page*)

Findings

Cottondale High School (#0251) (Continued)

year and their reported FTE was recalibrated to 1.0, this incorrect reporting in the February 2024 reporting survey period did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.

.0000

13. [Ref. 25102] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	<u>.0000</u>
		<u>.0000</u>

Jackson Virtual Instruction Program (#7001)

14. [Ref. 700101] The course schedule for one Basic virtual education student was incorrectly reported. The student was reported for a full-credit completion in Biology and Algebra 1; however, the student only completed a half-credit in both courses. We propose the following adjustment:

103 Basic 9-12	<u>(.0998)</u>	<u>(.0998)</u>
		<u>(.0998)</u>

The DOVE (Developing Opportunities Through Vocational Education) (#9020)

15. [Ref. 902071] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the students were cited in Finding No. 16 (Ref. 902001), we present this disclosure finding with no adjustment.

.0000

16. [Ref. 902001] Our examination disclosed that the FTE reported for 90 students (4 students in our Basic test and 3 students in our Basic with ESE Services test) was not adequately supported. District management advised us that, for the 2023-2024 school year, the District contracted with Twin Oaks Juvenile Development, Inc. to provide educational services to students enrolled in or remanded to The DOVE, a residential DJJ facility. Based on our inquiries with District management and our review of supporting documentation, we noted that:

(Finding Continues on Next Page)

Findings

The DOVE (Developing Opportunities Through Vocational Education) (#9020) (Continued)

- Contrary to SBE Rule 6A-1.044(3), FAC, student attendance was not recorded by the teacher of record in the District’s Web-based automated student attendance record keeping system during the 2023-2024 school year. We requested all manual attendance records covering the school year; however, these records were not available at the time of our examination and could not be subsequently located.
- Documentation evidencing the methods of instructional delivery utilized at The DOVE, including bell schedules, curriculum offerings including courses provided through virtual education, and vocational education records were not available at the time of our examination and could not be subsequently located.
- Three teachers, not in our test, were not properly certified and were not approved by the School Board to teach various subject areas out-of-field. In addition, the students’ parents were not notified of the teachers’ out-of-field status.

Consequently, we are unable to determine the validity of the reported FTE. We propose the following adjustment:

102 Basic 4-8	(6.9022)	
103 Basic 9-12	(22.0192)	
112 Grades 4-8 with ESE Services	(1.3340)	
113 Grades 9-12 with ESE Services	(9.4876)	
300 Career Education 9-12	<u>(8.6411)</u>	<u>(48.3841)</u>
		<u>(48.3841)</u>
Proposed Net Adjustment		<u>(49.5302)</u>

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Jackson County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) lack of training (Finding 1, 5, and 14); (2) staff oversights (Findings 2, 3, 4, 8, 9, 10, and 13); (3) data entry error (Findings 6, 7, 11, and 12); and (4) contracted vendor not following District procedures (Findings 15 and 16).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) ELL Committees for students being considered for continuation of their ESOL placement beyond 3 years from the students' DEUSS anniversary dates are timely convened and evidence of this timeliness is properly documented and retained; (2) students assessed as English language proficient are exited from the ESOL Program or retained based on the placement recommendations of ELL Committees that have documented at least two of the criteria specified in SBE Rule 6A-6.0902, FAC; (3) attendance procedures are reviewed and enhanced to improve accuracy and completeness, 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*; (4) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (5) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503, FAC, and in accordance with the teachers' in-service training timelines; (6) students are reported in the proper FEFP funding categories and cost center for the correct amount of FTE and documentation is retained to support that reporting; (7) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely and properly completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (9) virtual education courses are reported for the correct amount of FTE and reported during the correct reporting survey; (10) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; and (11) all teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board, and the students' parents are notified of the teachers' out-of-field assignment.

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>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Jackson 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 Jackson 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 Jackson 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 14 schools, 2 cost centers, and 1 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 \$38.6 million was provided through the FEFP to the District for the District-reported 5,957.50 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*

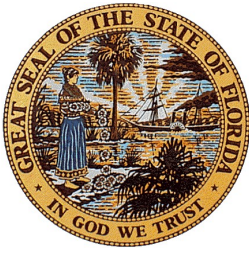
SBE Rules, Chapter 6A-4, FAC, *Certification*

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. Marianna K-8 School	1 through 3
2. Sneads High School	4 and 5
3. Jackson Alternative School	6 through 11
4. Cottondale High School	12 and 13
5. Jackson Virtual Instruction Program	14
6. The DOVE (Developing Opportunities Through Vocational Education)	15 and 16



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 Jackson 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 Jackson 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 weaknesses⁹ 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

⁹ 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,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
June 15, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Jackson 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 (118) 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 (5,441) 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	345
All Other FEFP Eligible Students	<u>5,094</u>
Total	<u>5,441</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 36 of 232 students in our student transportation test.¹⁰

¹⁰ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, and 5 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 232 of the 5,441 students reported as being transported by the District.	36	(31)
In conjunction with our general tests of student transportation we identified certain issues related to 543 additional students.	<u>543</u>	<u>(543)</u>
Totals	<u>579</u>	<u>(574)</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

Jackson 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 October 2023 and the February 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] Our general tests disclosed that six students were reported for an incorrect number of DIT for the October 2023 (5 students) and February 2024 (1 student) reporting survey periods. The students were reported for 86, 90, 94, and 97 DIT rather than 90, 87, 90, and 90 DIT based on the District’s instructional calendar. We propose the following adjustments:

October 2023 Survey

97 Days in Term

All Other FEFP Eligible Students (1)

94 Days in Term

All Other FEFP Eligible Students (2)

90 Days in Term

All Other FEFP Eligible Students 5

86 Days in Term

All Other FEFP Eligible Students (2)

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2024 Survey

87 Days in Term

All Other FEFP Eligible Students	1	
----------------------------------	---	--

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	0
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2. [Ref. 52] Our general tests of student ridership disclosed that the ridership of 567 students (27 students in our test) was not properly supported for State transportation funding. We noted that the bus driver reports for 14 buses were not appropriately signed or dated by the bus drivers attesting to the accuracy of the ridership reported on those buses. In addition, we noted that 1 PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category as District records did not evidence that the student was classified as a student with disabilities under IDEA or that the student’s parents were enrolled in the Teenage Parent Program. We propose the following adjustments:

October 2023 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(19)	
All Other FEFP Eligible Students	(203)	

February 2024 Survey

87 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	<u>(338)</u>	(567)

3. [Ref. 53] Our general tests disclosed that four students (one student in our test) were either not marked as riding the bus (three students) or not listed (one student) on the supporting bus drivers’ reports. We propose the following adjustment:

February 2024 Survey

87 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(3)</u>	(4)

4. [Ref. 55] Two 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 adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2023 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	(2)
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5. [Ref. 56] Six students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Specifically, the IEP for one student was not available at the time of our examination and could not be subsequently located, and the IEPs for five students 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 five of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. One student was not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

90 Days in Term

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

February 2024 Survey

87 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	4	(1)

Proposed Net Adjustment		<u>(574)</u>
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SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Jackson County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to staff oversights (Findings 1, 2, 3, 4, and 5).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily assessable files; (3) only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (4) 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; (5) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; and (6) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program 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
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A summary discussion of the significant features of the Jackson 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 Jackson County

For the fiscal year ended June 30, 2024, the District received \$1.8 million 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	59	2,759	426
February 2024	<u>59</u>	<u>2,682</u>	<u>347</u>
Totals	<u>118</u>	<u>5,441</u>	<u>773</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
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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, 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 JACKSON COUNTY



Hunter Nolen
Superintendent of Schools

2903 Jefferson Street
P.O. Box 5958
Marianna, Florida 32447
Telephone 850-482-1200
Fax 850-482-1299

June 15, 2026

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

Ms. Norman,

The Jackson County School Board is in receipt of the Preliminary and Tentative FTE Student Enrollment and Student Transportation report for Fiscal Year ending June 30, 2024. It is the desire and intent of the Jackson County School Board to comply with all state Statutes and mandates regarding accurately reporting the District's Full-Time Equivalent (FTE) data. All diligence is used to ensure that the data reported is accurate. It was a pleasure to have your office review our data reporting process and we offer the following responses to your preliminary findings.

In reference to findings to Full-Time Equivalent Student Enrollment, Jackson County will take the following corrective action measures to ensure accurate reporting:

Findings 1, 5, and 14: The District will review, revise and provide adequate training for personnel to ensure consistent and accurate data collection and reporting throughout the school district with a focus on ESOL/ELL data, professional learning requirements, and credit reporting.

Findings 2, 3, 4, 8, 9, 10, and 13: The District will make it a priority to review, revise and provide appropriate training on procedures and documentation requirements for Data Entry Operators, School Counselors and other staff involved with a focus on the importance of accuracy in data collection and reporting of ELL timelines, calculation/completion of Matrix of Services, OJT reporting, FTE reporting and attendance of students.

Findings 6, 7, 11, and 12: The District will ensure procedures and documentation requirements are reviewed and implemented with fidelity. The District will ensure that all teachers hold valid Florida Teaching certifications or are otherwise qualified to teach, funding categories are accurately reported, and schedules are in accordance with daily instructional and bell schedules with a focus on training of Data Entry operators.

Findings 15 and 16: The District will initiate internal audits of contracted vendors to ensure District procedures are followed.

Chephus D. Granberry
District 1

Tony W. Pumphrey
District 2

Rex Torbett
District 3

Chris M. Johnson
District 4

Michael E. Jackson
District 5

An Equal Opportunity Employer

THE SCHOOL BOARD OF JACKSON COUNTY



Hunter Nolen
Superintendent of Schools

2903 Jefferson Street
P.O. Box 5958
Marianna, Florida 32447
Telephone 850-482-1200
Fax 850-482-1299

In reference to findings for Student Transportation, Jackson County will take the following corrective action to ensure accurate reporting:

Findings 1, 2, 3, 4, and 5: The District Transportation Department will confirm that all students are reported for the correct number of Days in Term (DIT) during each reporting period based on the District's Instructional Calendar. They will also confirm that all drivers' reports are signed and dated after the ridership of the students and that students are reported in the correct category. The District will review procedures, training and expectations to ensure drivers know and understand how to complete the drivers' report accurately. The Transportation Department will confirm that all students living less than two miles from the student's assigned school are not reported for state transportation funding purposes. The Transportation Department will also confirm that all students with IEPs that utilize District transportation services meet the five criteria required for reporting in the weighted ridership category.

Please be assured that the Jackson County School District strives to provide a quality, inclusive educational environment to all students. We are working diligently to ensure that all recommendations in the Auditor General's Summary of Findings are corrected.

Respectfully,

Hunter Nolen, Superintendent

Chephus D. Granberry
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District 2

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District 3

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District 4

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