



**BAKER COUNTY
SCHOOL DISTRICT**
Committed to Excellence

Finance and Support Services

392 South Boulevard East

Macclenny, FL 32063

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www.bakerk12.org

Wyatt Milton, Superintendent

DATE: March 18, 2026

TO: Wyatt Milton, Superintendent

FROM: Teri Ambrose
Executive Director of Finance and Support Services

RE: STATE OF FLORIDA AUDITOR GENERAL Report 2026-139 –
Florida Education Finance Program Full-Time Equivalent Student
Enrollment and Student Transportation Audit

Please request Board approval of the Auditor General's FEFP FTE and Transportation audit for the fiscal year ended June 30, 2024.

If you have any questions, please let me know. Thank you for your assistance in this matter.

Presented and Board Approved
in Open Board Meeting
April 20, 2026
Min Book #40
Min Book PG # _____

"Preparing individuals to be lifelong learners, self-sufficient, and responsible citizens of good character"

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay
District 1

Jack Baker, Jr.
District 2

Clayton Lyons, Jr.
District 3

Mandi Canaday
District 4

Amanda Hodges
District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

**BAKER 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, Sherrie Raulerson served as Superintendent of the Baker County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Tiffany McInarnay, Chair from 11-6-23, Vice Chair through 11-5-23	1
Jack Baker Jr., Vice Chair from 11-6-23	2
Paula T. Barton, Chair through 11-5-23	3
Mandi Canaday	4
Amanda Hodges	5

The team leader was Alex Riggins, 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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BAKER COUNTY DISTRICT SCHOOL BOARD
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BAKER COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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
ESY	Extended School Year
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 teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Baker 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:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 8 of the 21 teachers in our test.
- 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 1 of the 4 students in our ESOL test, 2 of the 9 students in our ESE Support Levels 4 and 5 test, and 9 of the 82 students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 157 of the 314 students in our student transportation test as well as exceptions for 1,144 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. Noncompliance related to the reported FTE student enrollment resulted in 13 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.3627 but has a potential impact on the District's weighted FTE of negative 17.4985. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 1,297 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 \$89,938 (negative 17.4985 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 Baker 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 Baker 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 seven schools¹ 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 \$31.6 million was provided through the FEFP to the District for the District-reported 4,843.49 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

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

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

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

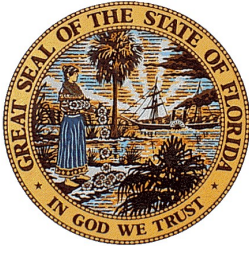
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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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Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Baker 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 teachers and students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records, the Baker 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 with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our

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.

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 teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
March 13, 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 Baker County District School Board (District) reported to the DOE 4,843.49 unweighted FTE as recalibrated at seven District schools. 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 (7) consisted of the total number of brick and mortar schools in the District that offered courses. The population of students (2,728) consisted of the total number of students in each program at the schools 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 1 of the 4 students in our ESOL test,⁴ 2 of the 9 students in our ESE Support Levels 4 and 5 test,⁵ and 9 of the 82 students in our Career Education 9-12 test.⁶ The District did not report any charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	7	3	2,104	37	-	3,678.4900	32.1775	75.1247
Basic with ESE Services	7	3	413	23	-	828.6400	19.0963	1.4691
ESOL	5	2	6	4	1	6.6500	2.4952	(1.1509)
ESE Support Levels 4 and 5	7	3	9	9	2	18.0300	3.4800	(2.5914)
Career Education 9-12	1	1	<u>196</u>	<u>82</u>	<u>9</u>	<u>311.6800</u>	<u>21.2969</u>	<u>(74.2142)</u>
All Programs	7	3	<u>2,728</u>	<u>155</u>	<u>12</u>	<u>4,843.4900</u>	<u>78.5459</u>	<u>(1.3627)</u>

⁴ For ESOL, the material noncompliance is disclosed in Finding 10 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2 and 11 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 3, 4, and 5 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (61) 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 8 of the 21 teachers in our test.⁷

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.

⁷ For teachers, the material noncompliance is composed of Findings 6, 7, 8, 9, 12, and 13 on *SCHEDULE D*.

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	.8104	1.122	.9093
102 Basic 4-8	.7222	1.000	.7222
103 Basic 9-12	73.5921	.988	72.7090
111 Grades K-3 with ESE Services	.4691	1.122	.5263
113 Grades 9-12 with ESE Services	1.0000	.988	.9880
130 ESOL	(1.1509)	1.208	(1.3903)
254 ESE Support Level 4	(1.1913)	3.706	(4.4150)
255 ESE Support Level 5	(1.4001)	5.707	(7.9904)
300 Career Education 9-12	(74.2142)	1.072	(79.5576)
Total	(1.3627)		(17.4985)

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>Total</u>
	<u>#0012</u>	<u>#0022</u>	<u>#0091</u>	
101 Basic K-3	.....	.8104	.....	.8104
102 Basic 4-8	.....	.....	.7222	.7222
103 Basic 9-12	73.5921	.....	.....	73.5921
111 Grades K-3 with ESE Services	.....	.4691	.....	.4691
113 Grades 9-12 with ESE Services	1.0000	.....	.....	1.0000
130 ESOL	(.3405)	(.8104)	.....	(1.1509)
254 ESE Support Level 4	.....	(.4691)	(.7222)	(1.1913)
255 ESE Support Level 5	(1.0000)	(.4001)	.....	(1.4001)
300 Career Education 9-12	<u>(74.2142)</u>	.....	.....	<u>(74.2142)</u>
Total	<u>(.9626)</u>	<u>(.4001)</u>	<u>.0000</u>	<u>(1.3627)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Baker 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.

Districtwide – Principals’ Certification of Attendance Records

1. [Ref. 1] Our examination of the attendance procedures at the schools in our test and inquiries of District personnel disclosed that the principals did not certify student attendance for the 2023-24 school year as required by SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal’s designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys. The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal’s designee). The certification may be on a separate page of paper or included on the first page of the printed report. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in potential future proposed adjustments.

.0000

Baker County Senior High School (#0012)

2. [Ref. 1201] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed or updated. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
Findings			
Baker County Senior High School (#0012) (Continued)			
113	Grades 9-12 with ESE Services	1.0000	
255	ESE Support Level 5	<u>(1.0000)</u>	.0000
3. [Ref. 1202] For six Career Education 9-12 students who participated in OJT, more work hours were reported than were supported by timecards. We propose the following adjustment:			
103	Basic 9-12	(.0282)	
300	Career Education 9-12	<u>(.5297)</u>	(.5579)
4. [Ref. 1203] Two Career Education 9-12 students were working at their designated OJT sites during the same time periods that the students were scheduled for on-campus courses. We propose the following adjustment:			
103	Basic 9-12	(.0521)	
300	Career Education 9-12	<u>(.2888)</u>	(.3409)
5. [Ref. 1204] One Career Education 9-12 student withdrew from a dual enrollment course before the October 2023 reporting survey period; consequently, the course should not have been reported for FEPF funding. We propose the following adjustment:			
103	Basic 9-12	<u>(.0638)</u>	(.0638)
6. [Ref. 1270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in History but taught courses that required certification in Agriculture, Business Education, Family Consumer Science, any Certification appropriate to the student's chosen career field, any Career and Technical Education field or coverage, any Health Occupation, or any Public Service Officer Occupation. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:			
103	Basic 9-12	46.5789	
300	Career Education 9-12	<u>(46.5789)</u>	.0000
7. [Ref. 1271/73] Two teachers held District certificates in Vocational Education but taught courses that required a District certificate as a Correctional Officer or in Electrical. Since the teachers were not otherwise qualified to teach these courses, we propose the following adjustments:			
	<u>Ref. 1271</u>		
103	Basic 9-12	14.6481	
300	Career Education 9-12	<u>(14.6481)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Baker County Senior High School (#0012) (Continued)

<u>Ref. 1273</u>		
103 Basic 9-12	12.1006	
300 Career Education 9-12	<u>(12.1006)</u>	.0000

8. [Ref. 1272] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Business Education but taught a course that required certification in Agriculture. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0681	
300 Career Education 9-12	<u>(.0681)</u>	.0000

9. [Ref. 1274/75] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 1274</u>		
103 Basic 9-12	.2724	
130 ESOL	<u>(.2724)</u>	.0000

<u>Ref. 1275</u>		
103 Basic 9-12	.0681	
130 ESOL	<u>(.0681)</u>	<u>.0000</u>

(.9626)

Pre-K/Kindergarten Center (#0022)

10. [Ref. 2201] School records did not evidence that the parents of one ELL student were notified of the student’s ESOL placement. We propose the following adjustment:

101 Basic K-3	.8104	
130 ESOL	<u>(.8104)</u>	.0000

11. [Ref. 2202] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. The student was scheduled for a total of 240 minutes; however, the student was reported for 1,450 minutes in the February 2024 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4001)</u>	(.4001)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pre-K/Kindergarten Center (#0022) (Continued)

12. [Ref. 2270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Early Childhood Education but taught a course that also required a Prekindergarten Disabilities Endorsement. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4691	
254 ESE Support Level 4	<u>(.4691)</u>	<u>.0000</u>
		<u>(.4001)</u>

Westside Elementary School (#0091)

13. [Ref. 9170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that also required certification in Elementary Education. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.7222	
254 ESE Support Level 4	<u>(.7222)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment

(1.3627)

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Baker County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) procedures not followed or not implemented (Findings 1, 2, and 10); (2) data entry errors (Finding 11); (3) assignment of additional courses to teachers without considering certification requirements (Findings 6, 8, 12, and 13); (4) District certificates incorrectly completed omitting specific coverage areas (Finding 7); and (5) teachers not completing the required in-service training (Finding 9).

Although requested, District management did not provide a cause for Findings 3, 4, and 5.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (3) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (4) students are reported for the instructional time provided; (5) parents of ELL students are timely notified of their child's ESOL placement; (6) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs; (7) 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; and (8) teachers earn the appropriate in-service training points as required by SBE Rule 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Baker 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 Baker 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 Baker 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 seven schools 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 \$31.6 million was provided through the FEFP to the District for the District-reported 4,843.49 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*

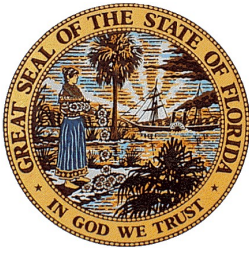
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

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>
Districtwide – Principals' Certification of Attendance	1
1. Baker County Senior High School	2 through 9
2. Pre-K/Kindergarten Center	10 through 12
3. Westside Elementary School	13

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Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Baker 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 Baker 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 weaknesses⁸ 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 internal controls related to students' reported ridership classification or eligibility for State transportation

⁸ 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.

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
March 13, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Baker 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 (106) 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 (5,756) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	217
All Other FEFP Eligible Students	<u>5,539</u>
Total	<u>5,756</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 157 of 314 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 2 through 7 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(39)	-	-
Our tests included 314 of the 5,756 students reported as being transported by the District.	-	157	(153)
In conjunction with our general tests of student transportation we identified certain issues related to 1,144 additional students.	-	<u>1,144</u>	<u>(1,144)</u>
Totals	<u>(39)</u>	<u>1,301</u>	<u>(1,297)</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

Baker 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*.

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] Our general tests disclosed that 2,779 students were reported for an incorrect number of DIT for the February 2024 reporting survey period. The students were reported for 91 DIT rather than 88 DIT in accordance with the District’s instructional calendar. We propose the following adjustments:

February 2024 Survey

91 Days in Term

IDEA - PK through Grade 12, Weighted	(97)	
All Other FEFP Eligible Students	(2,682)	

88 Days in Term

IDEA - PK through Grade 12, Weighted	97	
All Other FEFP Eligible Students	<u>2,682</u>	0

2. [Ref. 52/54/59/60] Our general tests of student ridership disclosed that 39 bus driver reports for the July 2023 (14), October 2023 (1), and June 2024 (24) reporting survey periods (Ref. 52/54) were not available at the time of our examination and could (*Finding Continues on Next Page*)

**Students
Transported
Proposed Net
Adjustments**

Findings

not be subsequently located; consequently, the reported ridership of 362 students (98 students in our test) reported on these buses was not adequately supported. In addition, for 172 of these students we noted the following:

- 149 students (Ref. 60) were incorrectly reported in the July 2023 and June 2024 reporting survey periods. Transportation personnel were unable to provide documentation to support the students’ enrollment in an ESY or non-residential DJJ Program.
- IEPs for 2 students (Ref. 52) did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category.
- IEPs for 21 students (Ref. 59) did not indicate their need for ESY services; consequently, the students were not eligible for summer school State transportation funding.

We propose the following adjustments:

July 2023 Survey

Number of Buses in Operation (14)

13 Days in Term

IDEA - PK through Grade 12, Weighted (15)
All Other FEFP Eligible Students (88)

10 Days in Term

IDEA - PK through Grade 12, Weighted (1)
All Other FEFP Eligible Students (27)

9 Days in Term

All Other FEFP Eligible Students (4)

October 2023 Survey

Number of Buses in Operation (1)

89 Days in Term

All Other FEFP Eligible Students (142)

June 2024 Survey

Number of Buses in Operation (24)
(39)

<u>Findings</u>		Students Transported Proposed Net Adjustments
	<u>9 Days in Term</u>	
	IDEA - PK through Grade 12, Weighted	(13)
	All Other FEFP Eligible Students	<u>(72)</u> (362)
<p>3. [Ref. 53] Our general tests disclosed that 15 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program. We propose the following adjustment:</p>		
	February 2024 Survey	
	<u>88 Days in Term</u>	
	All Other FEFP Eligible Students	<u>(15)</u> (15)
<p>4. [Ref. 55] Our general review of transportation records evidenced that the ridership of 886 students (25 students in our test) was not properly supported for State transportation funding. The bus driver reports were not properly signed or dated. We propose the following adjustments:</p>		
	October 2023 Survey	
	<u>89 Days in Term</u>	
	All Other FEFP Eligible Students	(253)
	February 2024 Survey	
	<u>88 Days in Term</u>	
	IDEA - PK through Grade 12, Weighted	(1)
	All Other FEFP Eligible Students	<u>(632)</u> (886)
<p>5. [Ref. 56] Our review of transportation records disclosed that the ridership of nine students (five in our test) was not properly supported for State transportation funding. Specifically, we noted that students were either not marked as riding the bus (six students) or the ridership date could not be determined from the supporting bus driver's report (three students). We propose the following adjustments:</p>		
	October 2023 Survey	
	<u>89 Days in Term</u>	
	All Other FEFP Eligible Students	(4)
	February 2024 Survey	
	<u>88 Days in Term</u>	
	All Other FEFP Eligible Students	<u>(5)</u> (9)

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 57] Twenty-five 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

89 Days in Term

All Other FEFP Eligible Students (13)

February 2024 Survey

88 Days in Term

All Other FEFP Eligible Students (12) (25)

7. [Ref. 58] Four students in our test were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The 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 the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2023 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted (3)
All Other FEFP Eligible Students 3

February 2024 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted (1)
All Other FEFP Eligible Students 1 0

Proposed Net Adjustment (1,297)

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Baker County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) District oversights (Findings 1 and 3); (2) misplaced bus driver route reports (Finding 2); (3) inadequate bus driver training (Findings 4 and 5); (4) insufficient determination and completion of Hazardous Walking documentation (Finding 6); and (5) IEPs not properly reviewed for weighted criteria and ESY eligibility (Findings 2 and 7).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are 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 accessible files; (3) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (4) only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the 11 day window of the reporting survey period are reported for State transportation funding; (5) 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; (6) 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 available files; and (7) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys.

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 Baker 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 Baker 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>
July 2023	14	135	-
October 2023	34	2,757	41
February 2024	34	2,779	39
June 2024	<u>24</u>	<u>85</u>	<u>1</u>
Totals	<u>106</u>	<u>5,756</u>	<u>81</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



**BAKER COUNTY
SCHOOL DISTRICT**
Committed to Excellence

District Office
392 South Boulevard East
Macclenny, FL 32063
(904) 259-0449
www.bakerk12.org

Wyatt Milton, Superintendent

March 13, 2026

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

Dear Ms. Norman:

As always it is a pleasure to work with your audit staff. We are happy to address the preliminary and tentative audit findings reported during our recent FTE audit, Report No. 2026-XXX, for the fiscal year ending June 30, 2024. The following items have been addressed and/or corrective action taken:

Full-Time Equivalent Student Enrollment

- **Finding No. 1 – Principals’ Certification of Attendance Records:** Internal controls and procedures have been implemented to ensure compliance with the Certification of Attendance requirement set forth in SBE Rule 6A-1.044, FAC, and the DOE’s Student Attendance Recordkeeping System handbook. A District form and FTE checklist have been created for use in the schools to certify student attendance. These forms require review and signature by the principal at each site and are already in use.
- **Finding No. 2 – Baker County High School:** Internal controls and proper procedures will be reviewed with the appropriate staff to ensure that all ESE matrices are updated and/or revised when the student’s IEP is updated and/or revised to ensure accurate FTE reporting. Additional training by the ESE department is ongoing to address this process.
- **Finding No. 3 – 5: Baker County High School**
Internal controls and proper procedures will be reviewed with the appropriate staff to ensure all OJT timecards are reviewed and verified for reported hours worked and that all students are properly accounted for whether on campus or at their designated OJT sites.

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DISTRICT SCHOOL BOARD MEMBERS

Tiffany McNarnay
District 1

Jack Baker, Jr.
District 2

Clayton Lyons, Jr.
District 3

Mandi Canaday
District 4

Amanda Hodges
District 5

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Additionally, all dual enrollment OJT students will be reviewed for accuracy by the appropriate personnel prior to and during the 11-day survey window. These discrepancies can be attributed to human error.

- **Finding No. 6 – 9: Baker County High School**

Internal controls and procedures will be strengthened to ensure compliance with all teacher certification requirements, including in-field certification, out of field notifications (with School Board approval), ELL student plans, ESOL placement, and District Certified Vocational teachers. Data processors at the school will verify the corresponding course code for said certification and ensure it is applied correctly. All required in-service training will be verified and reviewed for accuracy by the appropriate school personnel. School personnel will also coordinate with District Certification Specialist to verify teacher certification prior to the start of school so that the appropriate letters may be sent to parents.

- **Finding No. 10 – 12: Baker County Pre-K/Kindergarten Center**

Internal controls and procedures will be strengthened to ensure compliance with all teacher certification requirements, including in-field certification, out of field notifications (with School Board approval), ELL student plans, and ESOL placement. Additionally, instructional minutes for any student in a special program will be reviewed by ESE or Guidance staff to ensure that the minutes scheduled align with students’ IEP requirements.

- **Finding No. 13 – Westside Elementary School**

Internal controls and procedures will be strengthened to ensure compliance with all teacher certification requirements, including in-field certification, out of field notifications (with School Board approval), ELL student plans, and ESOL placement. Data processors at the school will verify the corresponding course code for said certification and ensure it is applied correctly. All required in-service training will be verified and reviewed for accuracy by the appropriate school personnel. School personnel will also coordinate with District Certification Specialist to verify teacher certification prior to the start of school so that the appropriate letters may be sent to parents.

District management will make every effort, including re-training as needed, to follow the requirements set forth in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the FTE General Instructions issued by DOE.

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DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay District 1	Jack Baker, Jr. District 2	Clayton Lyons, Jr. District 3	Mandi Canaday District 4	Amanda Hodges District 5
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Student Transportation

- **Finding No. 1 – 7:** Internal controls and procedures will be reviewed and revised to ensure compliance and the accurate reporting of all eligible students, days in term (DIT), buses in operation, verified student ridership with supporting signed and dated documentation, verification of ESY services, verification of students served under IDEA or Teenage Parent Program, and supporting documentation for those students with IEPs for weighted ridership, as verified by our ESE department. All appropriate documentation will be collected and managed by the Director of Transportation, including Hazardous Walking determination by the district and any documentation to support the determination.

Regarding Student Transportation, the District management will make every effort, including re-training as needed, to follow the requirements set forth in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the FTE General Instructions issued by DOE.

Thank you for the assistance and technical knowledge your staff shared with us during the FTE audit and for highlighting areas where our district can improve. We appreciate the recommendations outlined in the audit and will work to implement these recommendations in the areas needed. Additionally, we reserve the right to appeal the final audit report as we deem appropriate.

If you have any questions or require additional information, please contact Teri Ambrose, Executive Director of Finance and Support Services, at 904-259-0418.

Sincerely,



Wyatt Milton
Superintendent of Schools

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DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay District 1	Jack Baker, Jr. District 2	Clayton Lyons, Jr. District 3	Mandi Canaday District 4	Amanda Hodges District 5
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