

**BAY 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, Mark T. McQueen served as Superintendent from August 1, 2023, William V. Husfelt III served as Superintendent before that date, and the following individuals served as Board members:

	<u>District No.</u>
Jerry Register, Vice Chair	1
Ann Leonard	2
Christopher Moore	3
Earl Winston Chester	4
Steve Moss, Chair	5

The team leader was Clayton G. Dyer, 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](mailto:jacquelinebell@aud.state.fl.us) or by telephone at (850) 412-2811.

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**BAY COUNTY DISTRICT SCHOOL BOARD**  
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**BAY 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
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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Except for the material noncompliance described below involving 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) and Exceptional Student Education (ESE) Support Levels 4 and 5, the Bay 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 34 of the 169 teachers in our test. Seventeen (10 percent) of the 169 teachers in our test taught at charter schools and 1 (3 percent) of the 34 teachers with exceptions taught at charter schools.
- 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 25 of the 139 students in our ESOL test and 64 of the 222 students in our ESE Support Levels 4 and 5 test. Eleven (8 percent) of the 139 students in our ESOL test attended charter schools and 6 (24 percent) of the 25 students with exceptions attended charter schools. One of the 222 students in our ESE Support Levels 4 and 5 test attended a charter school and none of the 64 students with exceptions attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 69 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 101.8312 (56.9584 applicable to District schools other than charter schools and 44.8728 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 304.7341 (259.4798 applicable to District schools other than charter schools and 45.2543 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 65 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 \$1,566,251 (negative 304.7341 times \$5,139.73), of which \$1,333,656 is applicable to District schools other than charter schools and \$232,595 is applicable to charter schools.

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

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Bay 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 Bay 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 35 schools<sup>1</sup> other than charter schools, 12 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$98.2 million was provided through the FEFP to the District for the District-reported 27,945.04 unweighted FTE as recalibrated, which included 5,045.92 unweighted FTE as recalibrated for charter schools. 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

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<sup>1</sup> Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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.

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 survey<sup>2</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to Family Empowerment Scholarship Programs.

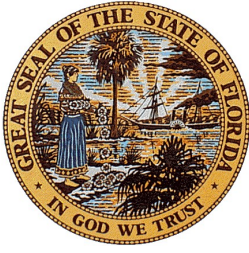
## **Student Transportation**

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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$4.4 million for student transportation as part of the State funding through the FEFP.

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<sup>2</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Bay 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 and Exceptional Student Education Support Levels 4 and 5 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 Bay 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 weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are 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

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<sup>3</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,

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  
December 15, 2025

# SCHEDULE A

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

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and *NOTES A3.*, *A4.*, and *A5.*) For the fiscal year ended June 30, 2024, the Bay County District School Board (District) reported to the DOE 27,945.04 unweighted FTE as recalibrated, which included 5,045.92 unweighted FTE as recalibrated for charter schools, at 35 District schools other than charter schools, 12 charter schools, and 3 virtual education cost centers.

### 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 (50) consisted of the total number of brick-and-mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (11,615) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 25 of the 139 students in our ESOL test<sup>4</sup> and 64 of the 222 students in our ESE Support Levels 4 and 5 test.<sup>5</sup> Eleven (8 percent) of the 139 students in our ESOL test attended charter schools and 6 (24 percent) of the 25 students with exceptions attended charter schools. One of the 222 students in our ESE Support Levels 4 and 5 test attended a charter school and none of the 64 students with exceptions attended charter schools.

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

<b>Programs</b>	<b>Number of Schools</b>		<b>Number of Students at Schools Tested</b>		<b>Students With Exceptions</b>	<b>Recalibrated Unweighted FTE</b>		<b>Proposed Adjustments</b>
	<b>Population</b>	<b>Test</b>	<b>Population</b>	<b>Test</b>		<b>Population</b>	<b>Test</b>	
Basic	48	15	8,700	165	8	20,199.9900	136.6728	(7.0681)
Basic with ESE Services	47	14	2,096	114	6	5,278.4000	107.4861	24.0266
ESOL	38	12	490	139	25	1,139.1500	97.1103	(45.2655)
ESE Support Levels 4 and 5	32	12	329	222	64	794.2900	186.3562	(70.3092)
Career Education 9-12	-	-	-	-	-	<u>533.2100</u>	<u>0.0000</u>	<u>(3.2150)</u>
All Programs	50	15	<u>11,615</u>	<u>640</u>	<u>103</u>	<u>27,945.0400</u>	<u>527.6254</u>	<u>(101.8312)</u>

<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 2, 3, 12, 24, 25, 31, 39, 40, 44, 45, 49, 64, and 66 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 5, 6, 13, 19, 20, 26, 32, 33, 34, 35, 46, 52, 53, 54, 59, 60, and 61 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (513, of which 476 applicable to District schools other than charter schools and 37 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter 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 34 of the 169 teachers in our test.<sup>6</sup> Seventeen (10 percent) of the 169 teachers in our test taught at charter schools and 1 (3 percent) of the 34 teachers with exceptions taught at charter schools.

## **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.

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<sup>6</sup> For teachers, the material noncompliance is composed of Findings 7, 8, 9, 15, 16, 17, 21, 22, 23, 27, 28, 29, 36, 37, 41, 42, 43, 47, 48, 50, 55, 56, 57, 58, 62, 63, 68, and 69 on *SCHEDULE D.*

# SCHEDULE B

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

### District Schools Other Than Charter Schools

<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	10.2060	1.122	11.4511
102 Basic 4-8	44.3960	1.000	44.3960
103 Basic 9-12	(23.0842)	.988	(22.8072)
111 Grades K-3 with ESE Services	8.5079	1.122	9.5459
112 Grades 4-8 with ESE Services	11.7238	1.000	11.7238
113 Grades 9-12 with ESE Services	5.7618	.988	5.6927
130 ESOL	(40.9455)	1.208	(49.4621)
254 ESE Support Level 4	(67.3069)	3.706	(249.4394)
255 ESE Support Level 5	(3.0023)	5.707	(17.1341)
300 Career Education 9-12	(3.2150)	1.072	(3.4465)
Subtotal	(56.9584)		(259.4798)

### Charter Schools

<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
102 Basic 4-8	2.5416	1.000	2.5416
103 Basic 9-12	(41.1275)	.988	(40.6340)
113 Grades 9-12 with ESE Services	(1.9669)	.988	(1.9433)
130 ESOL	(4.3200)	1.208	(5.2186)
Subtotal	(44.8728)		(45.2543)

### Total of Schools

<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	10.2060	1.122	11.4511
102 Basic 4-8	46.9376	1.000	46.9376
103 Basic 9-12	(64.2117)	.988	(63.4412)
111 Grades K-3 with ESE Services	8.5079	1.122	9.5459
112 Grades 4-8 with ESE Services	11.7238	1.000	11.7238
113 Grades 9-12 with ESE Services	3.7949	.988	3.7494
130 ESOL	(45.2655)	1.208	(54.6807)
254 ESE Support Level 4	(67.3069)	3.706	(249.4394)
255 ESE Support Level 5	(3.0023)	5.707	(17.1341)
300 Career Education 9-12	(3.2150)	1.072	(3.4465)
Total	(101.8312)		(304.7341)

<sup>1</sup> See NOTE A7.

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

<sup>3</sup> Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

# SCHEDULE C

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments<sup>1</sup></u>			<u>Balance Forward</u>
	<u>#0061</u>	<u>#0071</u>	<u>#0131</u>	
101 Basic K-3	.....	.....	2.5518	2.5518
102 Basic 4-8	.....	2.3690	8.8282	11.1972
103 Basic 9-12	(18.1777)	.....	.....	(18.1777)
111 Grades K-3 with ESE Services	.....	.....	4.0075	4.0075
112 Grades 4-8 with ESE Services	.....	4.1348	.1815	4.3163
113 Grades 9-12 with ESE Services	9.1822	.....	.....	9.1822
130 ESOL	(8.7398)	(1.7789)	(8.5615)	(19.0802)
254 ESE Support Level 4	(13.0076)	(5.2135)	(7.0075)	(25.2286)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(30.7429)</u>	<u>(.4886)</u>	<u>.0000</u>	<u>(31.2315)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#0161</u></b>	<b><u>#0201</u></b>	<b><u>#0331</u></b>	<b><u>#0461</u></b>	
101	2.5518	.....	.....	.....	4.7159	7.2677
102	11.1972	7.0489	4.2289	4.9638	4.6214	32.0602
103	(18.1777)	.....	.....	.....	.....	(18.1777)
111	4.0075	.....	1.0000	.....	3.5002	8.5077
112	4.3163	5.1323	3.0025	(.6801)	(1.0472)	10.7238
113	9.1822	.....	.....	.....	.....	9.1822
130	(19.0802)	(6.6814)	(2.7288)	(5.2837)	(2.8783)	(36.6524)
254	(25.2286)	(5.4998)	(2.5003)	.....	(9.4120)	(42.6407)
255	.0000	.....	(3.0023)	.....	.....	(3.0023)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(31.2315)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0000)</u>	<u>(.5000)</u>	<u>(32.7315)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#0501</u></b>	<b><u>#0521</u></b>	<b><u>#0531</u></b>	<b><u>#0541</u></b>	
101	7.2677	.4075	2.5308	.....	.....	10.2060
102	32.0602	2.3990	1.6195	8.3173	.....	44.3960
103	(18.1777)	.....	.....	11.2935	(16.2000)	(23.0842)
111	8.5077	.....	.....	.....	.0002	8.5079
112	10.7238	.....	.....	1.0000	.....	11.7238
113	9.1822	.....	.....	.1697	(3.5901)	5.7618
130	(36.6524)	.....	(4.1503)	.....	(.1428)	(40.9455)
254	(42.6407)	(2.8065)	.....	(21.2100)	(.6497)	(67.3069)
255	(3.0023)	.....	.....	.....	.....	(3.0023)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.2150)</u>	<u>(3.2150)</u>
Total	<u>(32.7315)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4295)</u>	<u>(23.7974)</u>	<u>(56.9584)</u>

<sup>1</sup>These proposed net adjustments are for unweighted FTE. (See Note A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>		<u>Total</u>
		<u>#0701*</u>	<u>#0741*</u>	
101 Basic K-3	10.2060	.....	.....	10.2060
102 Basic 4-8	44.3960	2.5416	.....	46.9376
103 Basic 9-12	(23.0842)	.....	(41.1275)	(64.2117)
111 Grades K-3 with ESE Services	8.5079	.....	.....	8.5079
112 Grades 4-8 with ESE Services	11.7238	.....	.....	11.7238
113 Grades 9-12 with ESE Services	5.7618	.....	(1.9669)	3.7949
130 ESOL	(40.9455)	(2.5416)	(1.7784)	(45.2655)
254 ESE Support Level 4	(67.3069)	.....	.....	(67.3069)
255 ESE Support Level 5	(3.0023)	.....	.....	(3.0023)
300 Career Education 9-12	<u>(3.2150)</u>	.....	.....	<u>(3.2150)</u>
Total	<u>(56.9584)</u>	<u>.0000</u>	<u>(44.8728)</u>	<u>(101.8312)</u>

<sup>1</sup>These proposed net adjustments are for unweighted FTE. (See Note A5.)

\*Charter School

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Bay 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.*

### Bay High School (#0061)

1. [Ref. 6101] Our examination disclosed that the course schedules for 160 students (3 students in our Basic with ESE Services test) reflected instructional time that was not consistent with the students' reported courses. Specifically, the students were reported for Executive Internship courses (course numbers 0500300, 0500310, 0500320, and 0500330) for periods when students were engaged in activities working on campus as student aides or working off campus similar to OJT.

SBE Rule 6A-1.09441, F.A.C., provides that for a student membership in a program or course to generate funding through the FEFP, the course or program must be listed in the Course Code Directory (CCD) and Instructional Personnel Assignments. Further, *Florida State University's Collaborate Plan Align Learn Motivate Share (CPALMS)* serves as Florida's official curriculum framework and contains data from the CCD.

According to District and School administration, contrary to CPALMS's Executive Internship course framework, during the applicable periods students were participating in activities similar to OJT, or working as student aides, and documentation demonstrating the occurrence of instructional activities, such as lesson plans or student assessments (*Finding Continues on Next Page*)

**Findings**

**Bay High School (#0061)** (Continued)

consistent with the course framework and standards, could not be provided. As such, District and School administration could not demonstrate that the activities satisfied the instructional requirements set forth in the State curriculum framework for the reported Executive Internship courses.

Consequently, based on the SBE Rule and CPALMS standards, the courses were not eligible for FEFP finding. We propose the following adjustment:

103 Basic 9-12	(27.4093)	
113 Grades 9-12 with ESE Services	<u>(3.3336)</u>	(30.7429)

2. [Ref. 6102] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

3. [Ref. 6103] ELL Committees for three students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted the English language proficiency for one student was not accessed by October 1 to consider the student's continued placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.8125	
130 ESOL	<u>(1.8125)</u>	.0000

4. [Ref. 6104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4956	
254 ESE Support Level 4	<u>(.4956)</u>	.0000

5. [Ref. 6105] The *Matrix of Services* (Matrix) forms for 14 ESE students were not available at the time of our examination and could not be subsequently located. In addition, the Matrix for one student covering the February 2024 reporting survey period was not dated; consequently, we were unable to determine if the Matrix had been timely completed. We propose the following adjustment:

113 Grades 9-12 with ESE Services	11.5120	
254 ESE Support Level 4	<u>(11.5120)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Bay High School (#0061) (Continued)**

6. [Ref. 6106] The IEP for one ESE student was not completed until January 16, 2024, which was after the October 2023 reporting survey period. Additionally, the student's *Matrix of Services* form was not completed until February 12, 2024, which was after the February 2024 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4918	
113 Grades 9-12 with ESE Services	.5082	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

7. [Ref. 6170/73/74] Three 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. 6170</u>		
103 Basic 9-12	1.7771	
130 ESOL	<u>(1.7771)</u>	.0000

<u>Ref. 6173</u>		
103 Basic 9-12	1.6376	
130 ESOL	<u>(1.6376)</u>	.0000

<u>Ref. 6174</u>		
103 Basic 9-12	1.5667	
130 ESOL	<u>(1.5667)</u>	.0000

8. [Ref. 6171] One teacher taught a Language Arts class that included ELL students but had earned only 60 of the 180 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:

103 Basic 9-12	.5625	
130 ESOL	<u>(.5625)</u>	.0000

9. [Ref. 6172] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.8834	
130 ESOL	<u>(.8834)</u>	.0000

(30.7429)

**Findings**

**Merritt Brown Middle School (#0071)**

10. [Ref. 7101] Our examination of the School's attendance procedures disclosed that the principal did not certify student attendance for the 2023-24 school year as required by SBE Rule 6A-1.044, FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal's designee) has responsibility for certifying the completeness and accuracy of the automated attendance system in the School for each of the FTE surveys (i.e., at least four times per year). 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. We present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments. .0000

11. [Ref. 7102] One student in our Basic test was not in attendance during the October 2023 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.4886)	(.4886)
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12. [Ref. 7103] For two ELL students, the ELL Committee meetings to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS anniversary dates, were not held until October 19, 2023, which was after the October 2023 reporting survey period. In addition, the English language proficiency for one student was not assessed. We propose the following adjustment:

102 Basic 4-8	1.2852	
130 ESOL	(1.2852)	.0000

13. [Ref. 7104] The *Matrix of Services* forms for eight ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	5.2135	
254 ESE Support Level 4	(5.2135)	.0000

**Findings**

**Merritt Brown Middle School (#0071)** (Continued)

14. [Ref. 7105] Seven hundred and six students were reported in an M/J Critical Thinking, Problem Solving, and Learning Strategies course (course number 1700100). The course was taught prior to the 1st period of each day and covered topics such as mental health awareness, human trafficking awareness, and remediation and reinforcement of instruction in subject areas for which students were found to be in need. Although this block of time is integral to the District’s progression plan for middle school students, the use of the course number did not align with the course content as represented by the principal at the School. We present this disclosure finding with no proposed adjustment; however, continued misuse of course numbers may result in future proposed adjustments.

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15. [Ref. 7170] One teacher taught a Language Arts class that included ELL students but had earned only 60 of the 300 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:

102 Basic 4-8	.2142	
130 ESOL	<u>(.2142)</u>	.0000

16. [Ref. 7171] One teacher taught a Basic subject area course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.0653	
130 ESOL	<u>(.0653)</u>	.0000

17. [Ref. 7172/73] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather they were hired to fill an open teacher vacancy providing direct instructional services to students. Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in  
*(Finding Continues on Next Page)*

**Findings**

**Merritt Brown Middle School (#0071)** (Continued)

classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 7172</u>		
102 Basic 4-8	.0714	
130 ESOL	<u>(.0714)</u>	.0000
<u>Ref. 7173</u>		
102 Basic 4-8	1.2215	
112 Grades 4-8 with ESE Services	<u>(1.0787)</u>	
130 ESOL	<u>(.1428)</u>	.0000
		<u>(.4886)</u>

**Lucille Moore Elementary School (#0131)**

18. [Ref. 13101] Our examination of the School's attendance procedures disclosed that the principal did not certify student attendance for the 2023-24 school year as required by SBE Rule 6A-1.044, FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal's designee) has responsibility for certifying the completeness and accuracy of the automated attendance system in the School for each of the FTE surveys (i.e., at least four times per year). 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. We present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments.

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**Findings**

**Lucille Moore Elementary School (#0131)** (Continued)

19. [Ref. 13102] The *Matrix of Services* forms for eight ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.4999	
112 Grades 4-8 with ESE Services	3.0000	
254 ESE Support Level 4	<u>(6.4999)</u>	.0000

20. [Ref. 13103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5076	
254 ESE Support Level 4	<u>(.5076)</u>	.0000

21. [Ref. 13170] One teacher taught Language Arts and Basic subject area classes that included ELL students 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, until after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	2.5518	
130 ESOL	<u>(2.5518)</u>	.0000

22. [Ref. 13171] One teacher taught Language Arts and Basic subject area classes that included ELL students but had earned only 60 of the 180 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:

102 Basic 4-8	3.3585	
130 ESOL	<u>(3.3585)</u>	.0000

23. [Ref. 13172] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Elementary Education until February 9, 2024, which was after the October 2023 reporting survey period. Additionally, the teacher taught Language Arts and Basic subject area classes that included ELL students but had earned only 60 of the 300 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**

**Lucille Moore Elementary School (#0131)** (Continued)

102 Basic 4-8	5.4697	
112 Grades 4-8 with ESE Services	(2.8185)	
130 ESOL	<u>(2.6512)</u>	.0000
		<u>.0000</u>

**Jinks Middle School (#0161)**

24. [Ref. 16101] 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	.7350	
130 ESOL	<u>(.7350)</u>	.0000

25. [Ref. 16102] ELL Committees for two students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	1.3230	
130 ESOL	<u>(1.3230)</u>	.0000

26. [Ref. 16103] The *Matrix of Services* forms for six ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	5.4998	
254 ESE Support Level 4	<u>(5.4998)</u>	.0000

27. [Ref. 16170] One teacher 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 teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.1709	
130 ESOL	<u>(1.1709)</u>	.0000

28. [Ref. 16171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in World Language but taught courses that required an ESOL Endorsement. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Jinks Middle School (#0161)** (Continued)

102 Basic 4-8	3.1585	
112 Grades 4-8 with ESE Services	(.3675)	
130 ESOL	<u>(2.7910)</u>	.0000

29. [Ref. 16172] Our testing of teacher qualifications disclosed one teacher was not properly certified to teach Language Arts to classes that included ELL students. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, and was not properly certified, we propose the following adjustment:

102 Basic 4-8	.6615	
130 ESOL	<u>(.6615)</u>	<u>.0000</u>
		<u>.0000</u>

**Surfside Middle School (#0201)**

30. [Ref. 20101] School records for one ESE student in the Gifted Program did not contain evidence that the student’s General Education teacher had participated in the development of the student’s EP. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Surfside Middle School (#0201)** (Continued)

31. [Ref. 20102] An ELL Committee for one student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.3790	
130 ESOL	<u>(.3790)</u>	.0000

32. [Ref. 20103] The *Matrix of Services* forms for five ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	3.0004	
254 ESE Support Level 4	(2.0004)	
255 ESE Support Level 5	<u>(2.0000)</u>	.0000

33. [Ref. 20104] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Grades 4-8 with ESE Services	.5001	
255 ESE Support Level 5	<u>(.5001)</u>	.0000

34. [Ref. 20105] The *Matrix of Services* forms for two ESE Students were not reviewed and updated when the students’ IEPs were amended. We propose the following adjustments:

112 Grades 4-8 with ESE Services	1.0021	
255 ESE Support Level 5	<u>(1.0021)</u>	.0000

35. [Ref. 20106] The *Matrix of Services* (Matrix) form for one ESE student incorrectly excluded one Special Consideration point. This point is designated for students with a Matrix score of 21 points and a Level 5 rating in four domains. The student was a Level 5 in four of the five domains and the score totaled 21 points; consequently, the student was eligible for one additional special consideration point and should have been reported in ESE Support Level 5. We propose the following adjustment:

254 ESE Support Level 4	(.4999)	
255 ESE Support Level 5	<u>.4999</u>	.0000

**Findings**

**Surfside Middle School (#0201)** (Continued)

36. [Ref. 20170] One teacher taught Language Arts classes that included ELL students but had earned only 60 of the 180 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:

102 Basic 4-8	1.5160	
130 ESOL	<u>(1.5160)</u>	.0000

37. [Ref. 20171] One teacher taught Language Arts classes that included ELL students but had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We also noted that students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.8338	
130 ESOL	<u>(.8338)</u>	.0000
		<u>.0000</u>

**Mowat Middle School (#0331)**

38. [Ref. 33101] The course schedules for the students in our test were incorrectly reported. The School’s bell schedule supported 1,660 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 2,125 CMW to 2,140 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 incorrect reporting of the bell schedule may result in future proposed adjustments.

.0000

39. [Ref. 33102] An ELL Committee for one student was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.9048	
130 ESOL	<u>(.9048)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Mowat Middle School (#0331)** (Continued)

40. [Ref. 33103] One student in our ESOL test was not in attendance during the October 2023 and February 2024 reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.0952)	
130 ESOL	<u>(.9048)</u>	(1.0000)

41. [Ref. 33170] One teacher taught Language Arts classes that included ELL students but had earned only 121 of the 300 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:

102 Basic 4-8	.9048	
130 ESOL	<u>(.9048)</u>	.0000

42. [Ref. 33171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math but taught a course that required certification in History. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.1325	
112 Grades 4-8 with ESE Services	(.6801)	
130 ESOL	<u>(.4524)</u>	.0000

43. [Ref. 33172] One teacher 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 teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.1169	
130 ESOL	<u>(2.1169)</u>	.0000
		<u>(1.0000)</u>

**Deer Point Elementary School (#0461)**

44. [Ref. 46101] ELL Committees for three students were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Deer Point Elementary School (#0461)** (Continued)

101 Basic K-3	1.6876	
102 Basic 4-8	.7688	
130 ESOL	<u>(2.4564)</u>	.0000

45. [Ref. 46102] One student in our ESOL test was not in attendance during the February 2024 reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

101 Basic K-3	(.0781)	
130 ESOL	<u>(.4219)</u>	(.5000)

46. [Ref. 46103] The *Matrix of Services* forms for eight ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.5002	
112 Grades 4-8 with ESE Services	1.9996	
254 ESE Support Level 4	<u>(5.4998)</u>	.0000

47. [Ref. 46170/71/72/73] Our testing of teacher qualifications disclosed that four teachers did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but were instead hired to fill open teacher vacancies providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to  
*(Finding Continues on Next Page)*

**Findings**

**Deer Point Elementary School (#0461)** (Continued)

students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 46170</u>		
101 Basic K-3	.4075	
102 Basic 4-8	1.2179	
112 Grades 4-8 with ESE Services	(.4121)	
254 ESE Support Level 4	<u>(1.2133)</u>	.0000
<u>Ref. 46171</u>		
102 Basic 4-8	1.2764	
112 Grades 4-8 with ESE Services	<u>(1.2764)</u>	.0000
<u>Ref. 46172</u>		
102 Basic 4-8	1.3583	
112 Grades 4-8 with ESE Services	<u>(1.3583)</u>	.0000
<u>Ref. 46173</u>		
101 Basic K-3	2.6989	
254 ESE Support Level 4	<u>(2.6989)</u>	.0000
		<u>(.5000)</u>

**Tyndall Academy (#0501)**

48. [Ref. 50170] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status until February 9, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4075	
102 Basic 4-8	2.3990	
254 ESE Support Level 4	<u>(2.8065)</u>	.0000
		<u>.0000</u>

**Patronis Elementary School (#0521)**

49. [Ref. 52101] ELL Committees for three students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS anniversary date. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Patronis Elementary School (#0521)** (Continued)

101 Basic K-3	.8436	
102 Basic 4-8	1.6195	
130 ESOL	<u>(2.4631)</u>	.0000

50. [Ref. 52170] One teacher taught Language Arts classes that included ELL students 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:

101 Basic K-3	1.6872	
130 ESOL	<u>(1.6872)</u>	<u>.0000</u>
		<u>.0000</u>

**New Horizons Learning Center (#0531)**

51. [Ref. 53101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the attendance records completed by substitute teachers were not signed by the substitute teachers attesting to the accuracy of the reported attendance. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments. .0000

52. [Ref. 53102] The course schedules for 17 students selected for testing (2 students in our Basic test, 3 students in our Basic with ESE Services test, and 12 students in our ESE Support Levels 4 and 5 test) included course numbers that were unrelated to the actual subject areas of instruction provided. The instruction provided was for various Basic subject area courses and elective courses but were reported as Critical Thinking and Study Skills (course numbers 1700100 or 1700370). We inquired of School administration and were informed that the students reported with these course numbers were students working at their own pace on a computer-based learning platform using a blended learning model of instruction involving multiple courses. However, the courses reported should have been aligned with the course numbers associated with the actual instruction provided rather than the alternative course numbers. Since we were able to determine *(Finding Continues on Next Page)*

**Findings**

**New Horizons Learning Center (#0531)** (Continued)

that the students were engaged in coursework eligible for State FEFP funding, we do not propose adjustment for this issue; however, one of the students in our ESE Support Levels 4 and 5 test was not reported in accordance with their *Matrix of Services* form. Accordingly, we propose the following adjustment:

113 Grades 9-12 with ESE Services	.1697	
254 ESE Support Level 4	<u>(.1697)</u>	.0000

53. [Ref. 53103] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

54. [Ref. 53104] Our examination disclosed that the course schedules for three students (two students in our ESE Support Levels 4 and 5 test) reflected instructional time that was not consistent with the students' reported courses. Specifically, the students were reported for an Executive Internship course (course number 0500330) for periods when students were engaged in activities working on-campus as student aides.

SBE Rule 6A-1.094410, F.A.C., provides that for a student membership in a program or course to generate funding through the FEFP the course or program must be listed in the Course Code Directory (CCD) and Instructional Personnel Assignments. Further, Florida State University's Collaborate Plan Align Learn Motivate Share (CPALMS) serves as Florida's official curriculum framework and contains data from the CCD.

According to District and School administration, contrary to CPALMS's Executive Internship course framework, during the applicable periods students were participating in activities working as student aides and documentation demonstrating the occurrence of instructional activities such as lesson plans or student assessments consistent with the course framework and standards could not be provided. As such, District and School administration could not demonstrate that the activities satisfied the instructional requirements set forth in the State curriculum framework for the reported Executive Internship courses. Consequently, based on the SBE Rule and CPALMS standards, the courses were not eligible for FEFP finding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.4295)</u>	(.4295)
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**Findings**

**New Horizons Learning Center (#0531)** (Continued)

55. [Ref. 53170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught courses that also required certification in ESE. In addition, we also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	3.9103	
254 ESE Support Level 4	<u>(3.9103)</u>	.0000

56. [Ref. 53171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught courses that also required certification in ESE. In addition, we also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1374	
103 Basic 9-12	5.8191	
254 ESE Support Level 4	<u>(5.9565)</u>	.0000

57. [Ref. 53172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math but taught courses that also required certification in ESE. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.3043	
103 Basic 9-12	3.2926	
254 ESE Support Level 4	<u>(4.5969)</u>	.0000

58. [Ref. 53173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught courses that also required certification in ESE. In addition, the students' parents were not notified of the teacher's out-of-field status in. We propose the following adjustment:

102 Basic 4-8	2.9653	
103 Basic 9-12	2.1818	
254 ESE Support Level 4	<u>(5.1471)</u>	.0000
		<u>(.4295)</u>

**Findings**

**Deane Bozeman School (#0541)**

59. [Ref. 54101] The *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. We also noted that one of the students was not in attendance during the February 2024 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0002	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.5001)</u>	(.4999)

60. [Ref. 54102] One ESE student was not reported in accordance with the *Matrix of Services* form for the October 2023 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.4930)	
254 ESE Support Level 4	<u>.4930</u>	.0000

61. [Ref. 54103] Our examination disclosed that the course schedules for 125 students (1 student in our Basic test and 1 student in our ESE Support Levels 4 and 5 test) reflected instructional time that was not consistent with the students' reported courses. Specifically, the students were reported for a Leadership Skills Development course (124 students, course number 2400300) and an Executive Internship course (1 student, course number 0500300) for periods when students were engaged in activities working on-campus as student aides or working off-campus similar to OJT.

SBE Rule 6A-1.094410, F.A.C., provides that for a student membership in a program or course to generate funding through the FEFP the course or program must be listed in the Course Code Directory (CCD) and Instructional Personnel Assignments. Further, *Florida State University's Collaborate Plan Align Learn Motivate Share* (CPALMS) serves as Florida's official curriculum framework and contains data from the CCD. According to District and School administration, contrary to CPALMS's Leadership Skills Development and Executive Internship course framework, during the applicable periods students were participating in activities similar to OJT, or working as student aides, and documentation demonstrating the occurrence of instructional activities such as lesson plans or student assessments consistent with the course framework and standards could not be provided. As such, District and School administration could not demonstrate that the activities satisfied the instructional requirements set forth in the State curriculum framework for the reported Executive Internship courses.

*(Finding Continues on Next Page)*

**Findings**

**Deane Bozeman School (#0541)** (Continued)

Consequently, based on the SBE Rule and CPALMS standards, the courses were not eligible for FEFP funding. Additionally, 1 student was not reported in accordance with the student's *Matrix of Services* form during the February 2024 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(20.7749)	
113 Grades 9-12 with ESE Services	(2.8800)	
254 ESE Support Level 4	<u>.3574</u>	(23.2975)

62. [Ref. 54170] One teacher 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 teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000

63. [Ref. 54171] One teacher was not properly certified and was not approved by the School Board to teach out of field until January 24, 2024, which was after the October 2023 reporting survey period. The teacher was certified in Biology but taught a course that required certification in Agriculture. In addition, the students' parents were not notified of the teacher's out-of-field status until February 9, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	4.4321	
113 Grades 9-12 with ESE Services	(1.2171)	
300 Career Education 9-12	<u>(3.2150)</u>	<u>.0000</u>

(23.7974)

**Bay Haven Charter Academy (#0701)**

64. [Ref. 70101] The ELL Committee Meeting forms for three students were either not signed by those who participated in the meeting to consider the students' continued ESOL placement beyond 3 years from the students' DEUSS (two students) or were not available at the time of our examination and could not be subsequently located (one student). We propose the following adjustment:

102 Basic 4-8	2.5416	
130 ESOL	<u>(2.5416)</u>	<u>.0000</u>

.0000

**Findings**

**North Bay Haven Career Academy (#0741)**

65. [Ref. 74101] Fifteen students (1 in our Basic test) were incorrectly reported for FTE in the June 2024 reporting survey period based on the students passing the standardized end-of-course (EOC) assessment for Geometry or Biology. *FTE General Instructions 2023-24* provides that a full-time student who passes a statewide standardized EOC assessment without ever being enrolled in the corresponding course may be reported for .1667 FTE in Survey 4; however, School records indicated that the students were enrolled in the reported course during Surveys 2 or 3 of the 2023-24 school year. Accordingly, the students passing the EOC assessments were ineligible for the Survey 4 FTE reporting. We propose the following adjustment:

103 Basic 9-12	<u>(1.8273)</u>	(1.8273)
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66. [Ref. 74102] The ELL Committee Meeting forms for three ELL students were not signed by those who participated in the meeting to consider the students’ continued ESOL placement beyond 3 years from each student’s DEUSS anniversary date. In addition, we noted:

- The English language proficiency of two students was not assessed and ELL Committee Meetings were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placement beyond 3 years from each student’s DEUSS.
- 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:

103 Basic 9-12	1.6451	
130 ESOL	<u>(1.6451)</u>	.0000

67. [Ref. 74103] Our examination disclosed that the course schedules for 169 students (5 students in our Basic test and 2 students in our Basic with ESE Services test) reflected instructional time that was not consistent with the students’ reported courses. Specifically, the students were reported for Executive Internship courses (course numbers 0500300, 0500310, 0500320, and 0500330) for periods when students were engaged in activities working on-campus as student aides or working off campus similar to OJT.

*(Finding Continues on Next Page)*

**Findings**

**North Bay Haven Career Academy (#0741)** (Continued)

SBE Rule 6A-1.094410, F.A.C., provides that for a student membership in a program or course to generate funding through the FEFP the course or program shall be listed in the Course Code Directory (CCD) and Instructional Personnel Assignments. Further, *Florida State University's Collaborate Plan Align Learn Motivate Share (CPALMS)* serves as Florida's official curriculum framework and contains data from the CCD.

According to District and School administration, contrary to the CPALMS's Executive Internship course framework, during the applicable periods students were participating in activities similar to OJT, or working as student aides, and documentation demonstrating the occurrence of instructional activities such as lesson plans or student assessments consistent with the course framework and standards could not be provided. As such, District and School administration could not demonstrate that the activities satisfied the instructional requirements set forth in the State curriculum framework for the reported Executive Internship courses.

Consequently, based on the SBE Rule and CPALMS standards, the courses were not eligible for FEFP finding. We propose the following adjustment:

103 Basic 9-12	(41.0786)	
113 Grades 9-12 with ESE Services	<u>(1.9669)</u>	(43.0455)

68. [Ref. 74170] The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.1333	
130 ESOL	<u>(.1333)</u>	<u>.0000</u>
		<u>(44.8728)</u>

**Bay Virtual Franchise (#7004)**

69. [Ref. 700470] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.

.0000  
.0000

**Proposed Net Adjustment**

**(101.8312)**

## **SCHEDULE E**

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

FINDING CAUSES AND RECOMMENDATIONS
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Bay County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) oversights on the part of District administration (Findings 1 and 3); (2) oversights on the part of school administration (Findings 2, 6 through 12, 15 through 19, 21 through 25, 27 through 37, 39, 41 through 44, 46 through 48, 50, 51, 53 through 58, 62 through 64, and 66 through 69); (3) issues when converting to a new attendance system (Findings 4, 5, 13, 20, and 26); (4) clerical error (Findings 38, 59, and 60); (5) data entry error (Findings 40 and 45); and (6) staff turnover (Finding 49). Although requested, District management did not provide a cause for Findings 14, 61, and 65.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) State FEFP funding is claimed only for courses and course work that are reflected in the State Course Code Directory and course numbers and related FTE reported for State funding accurately reflect the underlying subject area of instruction provided to the students and align with curriculum and standards outlined in the *Florida State University's Collaborate Plan Align Learn Motivate Share* (CPALMS); (2) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (3) the English language proficiency of students being considered for placement or continuation of their ESOL placements beyond 3 years of their DEUSS are appropriately assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments and their recommendations are documented in writing and retained; (4) procedures for the preparation of students' Matrix of Services forms are enhanced and properly followed to ensure that ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' IEPs are prepared or reviewed, and are retained in readily accessible files; (5) students' EPs or IEPs are retained and timely document the services to be provided and the participation of all required participants, including evidence that the students' parents were invited to participate; (6) principals certify attendance records attesting to their accuracy and completeness for each of the reporting survey periods; (7) only students who are enrolled and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (8) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (9) 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*; (10) students completing courses requiring an end of course assessment were not previously enrolled in the corresponding course; (11) teachers, including substitute 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 or Charter School Board to teach out of field if eligible (i.e., hold a valid State certificate), and the students'

parents are timely notified of a teacher's out-of-field assignment; and (12) teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, 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

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<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Bay 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 Bay 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 Bay 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 35 schools other than charter schools, 12 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$98.2 million was provided through the FEFP to the District for the District-reported 27,945.04 unweighted FTE as recalibrated, which included 5,045.92 unweighted FTE as recalibrated for charter schools. 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*

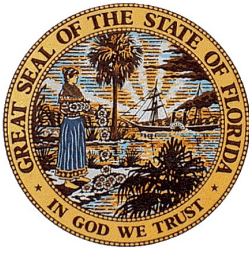
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

**NOTE B – TESTING  
FTE STUDENT ENROLLMENT**

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. Bay High School	1 through 9
2. Merritt Brown Middle School	10 through 17
3. Lucille Moore Elementary School	18 through 23
4. Jinks Middle School	24 through 29
5. Surfside Middle School	30 through 37
6. Mowat Middle School	38 through 43
7. Deer Point Elementary School	44 through 47
8. Tyndall Academy	48
9. Patronis Elementary School	49 and 50
10. New Horizons Learning Center	51 through 58
11. Deane Bozeman School	59 through 63
12. Bay Haven Charter Academy*	64
13. North Bay Haven Career Academy*	65 through 68
14. Bay Virtual Franchise	69

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



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

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

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

### **Opinion**

In our opinion, the Bay County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses<sup>7</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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<sup>7</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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  
December 15, 2025

# SCHEDULE F

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

Any student who is transported by the Bay 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 (218) 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 (14,401) 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:

<b><u>Ridership Category</u></b>	<b><u>Number of Funded Students Transported</u></b>
Hazardous Walking	32
IDEA – PK through Grade 12, Weighted	878
All Other FEFP Eligible Students	<u>13,491</u>
Total	<u>14,401</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(1)	-	-
Our tests included 274 of the 14,401 students reported as being transported by the District.	-	18	(18)
In conjunction with our general tests of student transportation we identified certain issues related to 49 additional students.	-	<u>49</u>	<u>(47)</u>
<b>Totals</b>	<u>(1)</u>	<u>67</u>	<u>(65)</u>

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

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

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Bay 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 October 2023 reporting survey period 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. 53] Our general tests disclosed that the number of buses in operation was overstated by one bus in the February 2024 reporting survey period due to a data entry error. We propose the following adjustment:

**February 2024 Survey**

Number of Buses in Operation	<u>(1)</u>	
	<u>(1)</u>	0

2. [Ref. 51] Our general tests disclosed that one student was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP was not available at the time of our examination and could not subsequently be located. We determined that the student lived more than 2 miles from school and was otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

**Students  
Transported  
Proposed Net  
Adjustments**

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**October 2023 Survey**

88 Days in Term

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

3. [Ref. 52] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. District records evidenced that the student’s parent was enrolled in the Teenage Parent Program. We propose the following adjustment:

**February 2024 Survey**

89 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	<u>(1)</u>	0

4. [Ref. 54] Our general tests disclosed that nine bus driver route sheets were not available at the time of our examination and could not be subsequently located; consequently, the ridership of 41 students reported on these bus driver route sheets could not be supported. We propose the following adjustments:

**October 2023 Survey**

88 Days in Term

All Other FEFP Eligible Students	(19)	
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**February 2024 Survey**

89 Days in Term

All Other FEFP Eligible Students	<u>(22)</u>	(41)
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5. [Ref. 55] Our general tests disclosed that six students were either not marked as riding the bus (one student) or not listed (five students) on the supporting bus driver’s report. We propose the following adjustments:

**October 2023 Survey**

88 Days in Term

All Other FEFP Eligible Students	(5)	
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**February 2024 Survey**

89 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(6)
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6. [Ref. 56] Two students in our test were not marked as riding the bus during the October 2023 reporting survey period. We propose the following adjustment:

		<b>Students Transported Proposed Net Adjustments</b>
<b>Findings</b>		
<b>October 2023 Survey</b>		
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(2)	(2)
7. [Ref. 57] 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 the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
<b>October 2023 Survey</b>		
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<b>February 2024 Survey</b>		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(2)
8. [Ref. 58] Sufficient documentation was not maintained to support the reporting of 14 students in our test of the Hazardous Walking ridership category. Specifically, we noted that the DOE's Hazardous Walking Site Review Checklist, used to document whether a location meets the statutory criteria of hazardous walking conditions, was not signed and dated by representatives of the roadway jurisdictions, law enforcement, or metropolitan planning organization (13 students) or the District was unable to locate documentation to support the reported hazard (1 student). The students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
<b>October 2023 Survey</b>		
<u>88 Days in Term</u>		
Hazardous Walking	(7)	
<b>February 2024 Survey</b>		
<u>89 Days in Term</u>		
Hazardous Walking	(7)	(14)
<b>Proposed Net Adjustment</b>		<b>(65)</b>

## SCHEDULE H

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### FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### FINDING CAUSES AND RECOMMENDATIONS

Bay County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) a data entry error (Finding 1); (2) staff oversights (Findings 2 through 6, and 8); and (3) lack of procedures for identifying students who live less than 2 miles from their assigned school (Finding 7).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (2) the 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; (3) students enrolled in a Teenage Parent Program are reported accordingly in the Teenage Parents and Infants ridership category; (4) all bus drivers' reports and associated route sheets documenting student ridership during the reporting survey periods are retained, accurately prepared, and timely signed and dated by the bus drivers attesting to the validity of the students' ridership; (5) 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; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; and (7) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting in the Hazardous Walking ridership category.

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

#### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*  
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*  
Section 1011.68, Florida Statutes, *Funds for Student Transportation*  
SBE Rules, Chapter 6A-3, FAC, *Transportation*  
*FTE General Instructions 2023-24 (Appendix G)*

# NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the Bay 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 Bay County

For the fiscal year ended June 30, 2024, the District received \$4.4 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	103	7,235	1,140
February 2024	107	7,128	1,001
June 2024	<u>8</u>	<u>38</u>	<u>0</u>
Totals	<u>218</u>	<u>14,401</u>	<u>2,141</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.



# BAY DISTRICT SCHOOLS

**Mark McQueen**  
Superintendent

**Board Members:**

**Jerry Register**  
District 1

**Ann Leonard**  
District 2

**Chris Moore**  
District 3

**Winston Chester**  
District 4

**Steve Moss**  
District 5



December 15, 2025

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

SUBJECT: Bay District School Board Preliminary and Tentative Report

Dear Ms. Norman:

In response to the 2023-2024 Bay County School District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Student Enrollment and Student Transportation for the Fiscal Year Ended June 30, 2024, I have listed below a summary of findings and corrective actions:

### FTE STUDENT ENROLLMENT FINDINGS

1, 54, 61, 67. (Refs. #6101, 53104, 54103, and 74103).

#### Course Code and Progression Alignment

**Action Taken:** Executive Internship course codes have been removed from the secondary course progression options. All high school administrators, counselors, and data clerks have received training on OJT course expectations using the updated BDS Work-Based Learning (WBL) / OJT Playbook and Manual based on the paid OJT course code 8300420, and the unpaid internship course code 8300430. Administrators have been retrained on monitoring and documentation expectations to ensure lesson plans and evidence in FOCUS reflect appropriate CPALMS course standards. Annual audits for each high school are being conducted by the CTE Program staff to ensure compliance with course frameworks, documentation, and code accuracy.

**Future Plans:** Annual training for administrators, school counselors, and data clerks will occur regarding expectations for scheduling and data entry. Any courses not included in the Student Progression Plan or Master Scheduling Playbook must be approved by the Director of Secondary Instruction with an implementation plan that includes approved curriculum resources, professional learning, and monitoring of lesson plans and grading.

**2, 24. (Refs. #6102 and 16101).**

**ESOL Data Reporting**

**Action Taken:** Instituted monthly compliance checks through FOCUS SIS. Developed training for new and returning School Counselors, ESOL Interventionists, and Data Clerks.

**Future Plans:** Mandatory ESOL compliance training will be provided to designated Data Entry Clerks, School Counselors, and ESOL Interventionists in July and August. Monthly follow-up trainings will be provided through multiple formats, including in-person, virtual, self-paced, and recorded sessions to support onboarding of new staff members. A BDS ESOL Handbook and monthly ESOL compliance calendar will be developed in alignment with statutory requirements and state-required timelines. ESOL data entry errors and exceptions will be reviewed monthly through FOCUS SIS and Ellevation reports.

**3, 12,25,31,39,44,49,64,66. (Refs. #6103, 7103, 16102, 20102, 33102, 46101, 52101, 70101, and 74102).**

**ESOL Placement Meetings**

**Action Taken:** Instituted monthly compliance checks through FOCUS SIS. Developed training for new and returning School Counselors and ESOL Interventionists.

**Future Plans:** Collaborate with Ellevation to provide enhanced school-specific reevaluation dashboards for the reporting and monitoring of ELL reevaluations. Provide ongoing training for School Counselors and ESOL Interventionists in using the Ellevation Meeting Center tool for scheduling ELL Committee meetings and tracking workflow. Provide weekly support sessions for ESOL Interventionists and School Counselors to ensure ELL Committee meetings are convened, reevaluation assessment is completed, and parent invitations are issued according to the state-required timeline 30 days prior to the DEUSS anniversary for ELLs beyond 3 years in the ESOL program.

**4, 20, 60. (Refs. #6104, 13103, and 54102).**

**ESE Reporting**

**Action Taken:** ESE students are reported in accordance with the student's Matrix of Services form through the Focus SIS ESE screen. Personnel with access to this screen have been limited to ensure future errors are not applicable. Only personnel trained to complete the Matrix of Services document will input the FEFP code for a student, to ensure compliance. Additional training has also been provided to Staffing Specialists for Matrix of Services development and ensuring that the correct FEFP code is entered into FOCUS based on the Matrix of Services score.

**Future Plans:** District ESE leadership personnel (Instructional Specialists, Executive Director, Director and ESE Coordinators) will complete monthly compliance checks on multiple samples of students from each school site to ensure FEFP code input for reporting matches the most recent Matrix of Services.

5, 13, 19, 26, 32, 34, 46, 53, 59. (Refs. #6105, 7104, 13102, 16103, 20103, 20105, 46103, 53103, and 54101).

#### ESE Documentation

**Action Taken:** Trained personnel who create and maintain Matrix of Services documents were given additional time in their schedules to focus solely on compliance tasks and ensuring students' ESE files are maintained appropriately. ESE Leadership communicated to these personnel members that the designated compliance work days are to ensure all students' Matrix of Services are completed appropriately and filed in the correct locations.

**Future Plans:** Monthly Staffing Specialist meeting to provide written and verbal reminders of expectations for timely completion or review of Matrix of Services document with each new IEP or Amended IEP. Additionally, annual training will be provided to staffing specialists, instructional specialists and designated school administrators for each school site to ensure compliance requirements are understood at both the district ESE staff level as well as at each school in Bay District Schools for an added layer of compliance review at each school.

**\*NOTE: BDS disputes the findings as specified in submitted documentation.** At the time of this audit, Bay District Schools transferred all students' ESE records from Frontline's Enrich program to the Focus School Software SIS platform for student data management. As a result of this transfer, many up to date digital records were lost. During the 25-26 school year, Bay District Schools ESE Leadership met with Frontline and were able to recover many of the lost files. Past practice allowed trained personnel to open Matrix of Services files in Enrich to review the Matrix of Services in accordance with the manual and the most recent IEP. The staffing specialist would review it in Enrich and if services did not change, the staffing specialist would maintain the reviewed Matrix of Services in the Enrich Platform. Recoverable files from working with Enrich show that BDS personnel completed reviews with each annual IEP and Amended IEP. The loss of files was solely due to a transfer of platforms, those able to be recovered through Enrich's binary data have been recovered. However, we know that had the school district not moved to a new SIS for ESE document management that all missing Matrix of Services documents would have been available and up to date in the Frontline Enrich Platform at the time of this audit.

6, 33, 35. (Ref. #6106, 20104, and 20106).

#### ESE Compliance

**Action Taken:** Formal written and verbal reminders were delivered to staffing specialists, ESE case managers, school administrators and school counselors to reiterate expectations for IEP timelines and data instructions for compliance.

**Future Plans:** Training will be provided to staffing specialists for maintaining accurate records and for proper ways to record meeting minutes at the time of an IEP team meeting.

**7, 16, 27, 28, 36, 43, 62. (Refs. #6170/73/74, 7171, 16170, 16171, 20170, 33172, and 54170).**

**ESOL Inservice Training – Basic Subject Area Courses**

**Action Taken:** Monthly compliance checks through FOCUS SIS. Developed a tracking system of teacher compliance with Florida ESOL course requirements. Notification to applicable employees of statute requirements related to training. Modifications have been made to ensure timely parental notification within survey period.

**Future Plans:** Collaborate with MIS Programmers to develop streamlined tracking as well as provide the annually updated FLDOE-approved courses for ESOL weighted FTE (130) prior to the beginning of each school year. Partner with MIS to ensure FOCUS reports are updated each semester to aid in full compliance.

**8,15,21,22,23,28,37,41,50. (Refs. #6171, 7170, 13170, 13171,13172,16171, 20171, 33170, and 52170).**

**ESOL Inservice Training – Language Arts**

**Action Taken:** Monthly compliance checks through FOCUS SIS. Developed a tracking system of teacher compliance with Florida ESOL course requirements. Notification to applicable employees of statute requirements related to training. Modifications have been made to ensure timely parental notification within survey period.

**Future Plans:** Collaborate with MIS Programmers to develop streamlined tracking as well as provide the annually updated FLDOE-approved courses for ESOL weighted FTE (130) prior to the beginning of each school year. Partner with MIS to ensure FOCUS reports are updated each semester to aid in full compliance.

**9, 28, 68. (Refs. #6172, 16171, and 74170).**

**ESOL OOF Parental Notification**

**Action Taken:** Provided school-based ESOL contacts with parent notification letters via courier; provided directions and expectations for parent letters to be uploaded to Student Documentation in FOCUS and filed in the student's ESOL folder.

**Future Plans:** ESOL Out-of-Field monitoring through advanced FOCUS reporting including teacher, course, student name, parent name, and mailing address. The District ELL Coordinator will utilize electronic file management to track, monitor, and document parent notifications created, disseminated, and scanned into FOCUS.

**10, 18. (Refs. #7101 and 13101).**

**Attendance Verification**

**Action Taken:** Written and verbal guidance regarding protocols and procedures for attendance taking and verification during the 11-day survey period.

**Future Plan:** Monthly attendance meetings/reminders and workshops to deliver information and best practices to schools' designated attendance point of contacts; Technical assistance training for data clerks and school administrators to provide consistent procedures for attendance taking and verification that are aligned to district policies and procedures.

**11. (Ref. #7102).**

**Attendance Reporting**

**Action Taken:** Written and verbal reminders about accurate attendance taking in accordance with school board policy.

**Future Plan:** Monthly attendance meetings and workshops to deliver information and best practices to schools' designated attendance point of contacts.

**14, 52. (Refs. #7105 and 53102).**

**Curriculum Alignment**

**Action Taken:** District curriculum staff have collaborated with middle school administrators to develop a standards-based rubric for grading by benchmark within the M/J Critical Thinking course. Administrators will review grade posting reports to ensure all teachers have entered grades for the course and will monitor lesson plans for alignment with the course description and benchmarks. The rubric and lesson plan templates are designed to ensure instruction reflects CPALMS-aligned standards and promotes consistent grading practices across all middle schools. Any courses not included as part of the secondary student progression plan and master scheduling guidelines must be approved by the Director of Secondary Instruction with approved curriculum resources. Issues at New Horizons have been resolved by the closing of the school and use of updated guidelines for credit recovery.

**Future Plan:** Guidance will occur during the annual training for administrators, counselors, and data clerks to reinforce correct course code selection, scheduling expectations, and grading alignment. Ongoing conversations at weekly admin meetings during each grade posting window with reminders to admin to review grade books to ensure compliance.

**17,29,47. (Refs. #7172/73,16172,46170/71/72/73).**

**Substitutes Filling Instructional Vacancies**

**Action Taken:** Discontinued practice of allowing substitutes to fill vacancies in anticipation of earning certification.

**Future Plan:** Ensure all instructional vacancies require the minimum qualifications as established in statute.

**\*Note- Ref. #46173 –** We do not agree with this finding. Although not accurately reported out of field, the teacher identified was properly certified and held FDOE certification in PreK/Primary Ed. She was a fully certified teacher and not hired as a substitute.

**30. (Ref. #20101).**

**ESE Gifted**

**Action Taken:** Written and verbal reminders of required compliance practices for the development of IEPs for Gifted Students have been provided to Staffing Specialists, school case managers and Gifted teachers.

**Future Plans:** A district-wide procedure will be implemented to ensure all Conference Notes and Meeting Minutes clearly specify the role of each participating member in an EP meeting to ensure clarity and compliance.

**38. (Ref. #33101).**

**Instructional Minutes**

**Action Taken:** District Curriculum & Instruction staff and MIS staff have collaboratively reviewed weekly instructional minutes and course schedules in FOCUS for all secondary schools to ensure alignment with each school's official bell schedule.

**Future Plan:** Schools will continue to submit their bell schedules to district staff to ensure compliance with instructional seat time.

**40, 45. (Refs. #33103 and 46102).**

**ESOL Attendance Reporting**

**Action Taken:** Participated in weekly school administrator meetings and monthly data clerk meetings to explain the procedures for accurate attendance reporting and review.

**Future Plan:** Collaborate with Student Services and MIS to provide school administrators, data entry and attendance clerks with ongoing training and monitoring of attendance, statutory requirements related to attendance records, and the impact to ESOL weighted FTE.

42, 48 ,55, 56 ,57, 58, 63. (Refs. #33171, 50170, 53170/71/72/73, and 54171).

**Out of Field Reporting**

**Action Taken:** Processes developed to identify instructional certification needs and pathways. Streamlined reporting flow for timely board approval submission and parental notification.

**Future Plan:** Collaboration with MIS to develop data platform functions allowing accurate and efficient reporting.

51. (Ref. #53101).

**Attendance Verification (Substitutes)**

**Action Taken:** Written and verbal guidance regarding protocols and procedures for attendance taking.

**Future Plan:** Monthly attendance meetings and workshops to deliver information and best practices to schools' designated attendance point of contacts; Technical assistance training for data clerks and school administrators to provide consistent procedures for attendance taking and verification that are aligned to district policies. Human Resources will provide training to substitutes on attendance expectations and procedures.

65. (Ref. #0741)

**EOC Reporting**

**Action Taken:** Responsible staff have been retrained on reporting instructions.

**Future Plan:** Ongoing training with data entry staff and counselors related to FTE reporting and monitoring.

69. (Ref. #700470)

**Bay Virtual**

**Action Taken:** The identified teacher of record was contracted through an approved instructional vendor. Upon discovery of certification deficiencies, the contract was terminated.

**Future Plan:** All instructional personnel, including those acquired through contracted services, will be fully vetted for Florida Certification Compliance.

## STUDENT TRANSPORTATION FINDINGS

### 1. Ref. #53

NUMBER OF BUSES OVERSTATED BY ONE (1).

In the February 2024 reporting period, the number of buses was overstated by one (1) bus due to an error in data reporting occurring during the file transfer between MIS and Transportation. In order to keep this from reoccurring, Transportation will assure that the data is transferred correctly.

### 2. Ref # 51

ONE STUDENT REPORTED AS IDEA PK-12 WEIGHTED RIDERSHIP CATEGORY.

During the 2023 Survey 2 reporting period, one (1) student was reported in the weighted category (Category L) that should have been reported in category M as the student did not have a current IEP requiring special transportation. However, the student was eligible for reporting under category "M" for general funding. In order to keep this from occurring, the student file has been corrected and a detailed ESE student verification process administratively assigned.

### 3. Ref # 52

ONE PK STUDENT REPORTED UNDER CAT M BUT WAS CAT F AS THE STUDENT WAS A CHILD OF A TEEN PARENT.

During the survey periods of the 23-24 school year, one student was marked as a Category M instead of the correct designation of "category F" as the child of a Teen Parent. Going forward we will mark any child or infant of a teen parent as category F.

### 4. Ref # 54

13 BUS DRIVER REPORTS WERE NOT AVAILABLE. WE REFER TO THESE BUSES AS TRANSFER BUSES OR "OUT-OF-ZONE" (OOZ).

During the 23-24 surveys we did not capture attendance on our transfer buses. We intentionally do not count on these buses as typically these students would have been counted on the bus that picks them up or drops them off at their assigned bus stop. For various reasons these students were not counted on either bus. Going forward, we will require drivers for transfer buses to take attendance during survey periods. From that documentation we will determine administratively whether the student will be counted on a regular bus or on the transfer bus depending on the student's address.

### 5. Ref # 55

SIX (6) NON-TEST STUDENTS WERE EITHER MARKED AS RIDING THE BUS BUT WERE NOT, OR WERE NOT LISTED ON DRIVER'S REPORTS.

Although we have a system of reconciliation in place, these six students were either missed or overlooked. The only explanation is human error and the fact that we had two (2) new and inexperienced staff involved in the process. Going forward we have devised a training curriculum for reconciliation for both drivers conducting count and staff involved in the verification process.

**6. Ref # 56**

DURING DETAILED TESTS DISCLOSED TWO (2) STUDENTS THAT WERE NOT MARKED AS RIDING THE BUS DURING SURVEY 2 PERIOD.

Going forward we have already devised a system of reconciliation of the driver's reports and the information in the routing system.

**7. Ref # 57**

DURING THE DETAILED TESTS TWO STUDENTS WERE INCORRECTLY REPORTED AS LIVING LESS THAN 2 MILES FROM SCHOOL.

Going forward, we installed a filter to categorically identify students in this category. Multiple times per year the filter will identify properties of 1.99 miles or less from assigned school and 2.00 miles or more from assigned school as a check and balance mechanism.

**8. Ref # 58**

DURING TESTING OF HAZARDWALK REPORTED STUDENTS, A LACK OF SIGNATURES ON THE DOE'S HAZARD WALKING SITE REVIEW

CHECKLIST, 14 STUDENTS WERE REPORTED AS CATEGORY G, SHOULD HAVE BEEN MARKED CATEGORY N.

In the interest of safety and in the absence of interagency cooperation, we have removed all category "G" designations for questionable locations. We will no longer report students in category "G".

If you have any questions, please contact Josh Balkom, Deputy Superintendent of Operations at 850.767.4291. Thank you for your assistance.

Sincerely,



Mark McQueen

Superintendent of Schools