

**MADISON 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, Shirley D. Joseph served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Katie Knight	1
Carol Gibson, Chair through 11-19-23	2
VeEtta Hagan, Chair from 11-20-23, Vice Chair through 11-19-23	3
Frankie Carroll, Vice Chair from 11-20-23,	4
Devin K. Thompson	5

The team leader was John Ray Speaks Jr., CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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

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

# SUMMARY

## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Madison 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 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 9 of the 29 teachers in our test. Three (10 percent) of the 29 teachers in our test taught at charter schools and 2 (22 percent) of the 9 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	26	3	12%	4	-	0%
ESOL	8	-	0%	7	-	0%
ESE Support Levels 4 and 5	3	-	0%	3	-	0%
Career Education 9-12	24	24	100%	11	11	100%
<b>Totals</b>	<b><u>61</u></b>	<b><u>27</u></b>		<b><u>25</u></b>	<b><u>11</u></b>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 173 of the 200 students in our student transportation test as well as exceptions for 1,771 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 27 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 30.1890 (27.6090 applicable to District schools other than charter schools and 2.5800 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 39.5982 (36.1623 applicable to District

schools other than charter schools and 3.4359 applicable to charter schools). Noncompliance related to student transportation resulted in 3 findings and a proposed net adjustment of negative 1,944 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 \$203,524 (negative 39.5982 times \$5,139.73), of which \$185,864 is applicable to District schools other than charter schools and \$17,660 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 Madison 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 Madison County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had seven schools<sup>1</sup> other than charter schools, two charter schools, and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$13.4 million was provided through the FEFP to the District for the District-reported 2,299.41 unweighted FTE as recalibrated, which included 542.75 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

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

availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

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

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.

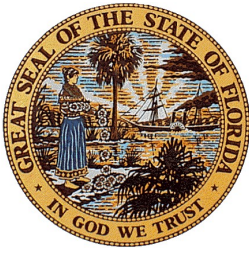
## **Student Transportation**

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

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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.

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 \$687,543 for student transportation as part of the State funding through the FEFP.



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 Madison 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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records, the Madison 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

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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.

with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to 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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,

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

Sherrill F. Norman, CPA  
Tallahassee, Florida  
January 7, 2026

# **SCHEDULE A**

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

### **Reported FTE Student Enrollment**

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2024, the Madison County District School Board (District) reported to the DOE 2,299.41 unweighted FTE as recalibrated, which included 542.75 unweighted FTE as recalibrated for charter schools, at seven District schools other than charter schools, two charter schools, and two 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 (11) included 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 (1,520) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data include only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 4 of the 26 students in our Basic with ESE services test,<sup>4</sup> 7 of the 8 students in our ESOL test,<sup>5</sup> all 3 of the students in our ESE Support Levels 4 and 5 test,<sup>6</sup> and 11 of the 24 students in our Career Education 9-12 test.<sup>7</sup> Three (12 percent) of the 26 students in our Basic with ESE Services test attended charter schools and none of the 4 students with exceptions attended charter schools. All of the 24 students in our Career Education 9-12 test attended charter schools and all of the 11 students with exceptions attended charter schools. None of the 8 students in our ESOL test and none of the 3 students in our ESE Support Levels 4 and 5 test attended charter schools.

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<sup>4</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 7 and 27 on *SCHEDULE D*.

<sup>5</sup> For ESOL, the material noncompliance is composed of Findings 8, 9, 10, 14, 15, and 18 on *SCHEDULE D*.

<sup>6</sup> For ESE Support Levels 4 and 5, the material noncompliance is disclosed in Finding 3 on *SCHEDULE D*.

<sup>7</sup> For Career Education 9-12, the material noncompliance is composed of Findings 19, 20, 21, 22, 23, and 24 on *SCHEDULE D*.

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	11	6	1,120	44	4	1,687.7600	36.9227	(1.6363)
Basic with ESE Services	11	6	353	26	4	493.9300	21.9046	(8.5216)
ESOL	4	3	15	8	7	12.4500	5.2621	(5.9770)
ESE Support Levels 4 and 5	2	1	3	3	3	4.8400	2.7843	(2.8464)
Career Education 9-12	3	1	<u>29</u>	<u>24</u>	<u>11</u>	<u>100.4300</u>	<u>8.0110</u>	<u>(11.2077)</u>
All Programs	11	6	<u>1,520</u>	<u>105</u>	<u>29</u>	<u>2,299.4100</u>	<u>74.8847</u>	<u>(30.1890)</u>

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (60, of which 56 are applicable to District schools other than charter schools and 4 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 9 of the 29 teachers in our test.<sup>8</sup> Three (10 percent) of the 29 teachers in our test taught at charter schools and 2 (22 percent) of the 9 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.

<sup>8</sup> For teachers, the material noncompliance is composed of Findings 5, 6, 11, 12, 16, 17, 25, and 26 on *SCHEDULE D*.

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	2.5342	1.122	2.8434
102 Basic 4-8	(5.8514)	1.000	(5.8514)
103 Basic 9-12	(6.2971)	.988	(6.2215)
112 Grades 4-8 with ESE Services	(3.9948)	1.000	(3.9948)
113 Grades 9-12 with ESE Services	(4.5268)	.988	(4.4725)
130 ESOL	(5.9770)	1.208	(7.2202)
254 ESE Support Level 4	(2.8464)	3.706	(10.5488)
300 Career Education 9-12	(.6497)	1.072	(.6965)
Subtotal	(27.6090)		(36.1623)
<b>Charter Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
103 Basic 9-12	7.9780	.988	7.8823
300 Career Education 9-12	(10.5580)	1.072	(11.3182)
Subtotal	(2.5800)		(3.4359)
<b>Total of Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	2.5342	1.122	2.8434
102 Basic 4-8	(5.8514)	1.000	(5.8514)
103 Basic 9-12	1.6809	.988	1.6608
112 Grades 4-8 with ESE Services	(3.9948)	1.000	(3.9948)
113 Grades 9-12 with ESE Services	(4.5268)	.988	(4.4725)
130 ESOL	(5.9770)	1.208	(7.2202)
254 ESE Support Level 4	(2.8464)	3.706	(10.5488)
300 Career Education 9-12	(11.2077)	1.072	(12.0147)
Total	(30.1890)		(39.5982)

<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>Districtwide</u>	<u>Proposed Adjustments<sup>1</sup></u>		<u>Balance Forward</u>
		<u>#0041</u>	<u>#0101</u>	
101 Basic K-3	.....	.2534	2.2808	2.5342
102 Basic 4-8	(3.9338)	(.9535)	.9745	(3.9128)
103 Basic 9-12	(3.7352)	.....	.....	(3.7352)
112 Grades 4-8 with ESE Services	(1.5884)	(1.7392)	.....	(3.3276)
113 Grades 9-12 with ESE Services	(3.4426)	.....	.....	(3.4426)
130 ESOL	.....	(2.2986)	(3.2553)	(5.5539)
254 ESE Support Level 4	(2.8464)	.....	.....	(2.8464)
300 Career Education 9-12	(.6497)	.....	.....	(.6497)
Total	<u>(16.1961)</u>	<u>(4.7379)</u>	<u>.0000</u>	<u>(20.9340)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b>Proposed Adjustments<sup>1</sup></b>			<b>Total</b>
		<b>#0111</b>	<b>#0121*</b>	<b>#7006</b>	
101 Basic K-3	2.5342	.....	.....	.....	2.5342
102 Basic 4-8	(3.9128)	(.0769)	.....	(1.8617)	(5.8514)
103 Basic 9-12	(3.7352)	.....	7.9780	(2.5619)	1.6809
112 Grades 4-8 with ESE Services	(3.3276)	.....	.....	(.6672)	(3.9948)
113 Grades 9-12 with ESE Services	(3.4426)	.....	.....	(1.0842)	(4.5268)
130 ESOL	(5.5539)	(.4231)	.....	.....	(5.9770)
254 ESE Support Level 4	(2.8464)	.....	.....	.....	(2.8464)
300 Career Education 9-12	(.6497)	.....	(10.5580)	.....	(11.2077)
<b>Total</b>	<b>(20.9340)</b>	<b>(.5000)</b>	<b>(2.5800)</b>	<b>(6.1750)</b>	<b>(30.1890)</b>

<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

Madison County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2023-24* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

**Proposed Net  
Adjustments  
(Unweighted FTE)**

### Findings

*Our examination included the July and October 2023 reporting survey periods and the February and June 2024 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2023 reporting survey period, the February 2024 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

### Districtwide – Principals’ Certification of Attendance Records

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

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**Findings**

**Districtwide – Joann Bridges Academy**

2. [Ref. 101] Our examination disclosed that the FTE reported for 24 students at the Academy was not adequately supported. District management advised us that, for the 2023-2024 school year, the Academy, a residential DJJ facility, was instructed to report all student FTE under Madison District Virtual as the students were being provided virtual instruction through an online virtual platform, and none of the School’s instructional staff held valid Florida teaching certifications. We noted that the District reported 5.12 FTE (2.07 FTE in the October 2023 and 3.05 FTE in the February 2024 reporting survey periods) at the Academy for the 2023-2024 school year. Based on our inquiries with District management and the School’s administrators, as well as our review of supporting documentation, we noted that:

- Contrary to SBE Rule 6A-1.044(3), FAC, which provides that “the presence, absence, or tardiness of each student shall be checked once each day at a time or times prescribed by the school board and all absent and tardy pupils shall be recorded daily in the Automated Student Attendance Recordkeeping System as described in the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*,” student attendance was not recorded in the District’s Web-based automated student attendance recordkeeping system during the 2023-2024 school year. Additionally, manual attendance records were not available at the time of our examination and could not be subsequently located.
- Source documentation evidencing the 24 students’ successful completion of all courses reported during the October 2023 and February 2024 reporting surveys provided through an online virtual platform was not available at the time of our examination and could not be subsequently provided.
- Three teachers did not hold valid Florida teaching certification and were not otherwise qualified to teach.

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

102 Basic 4-8	(1.8427)	
103 Basic 9-12	(.7220)	
112 Grades 4-8 with ESE Services	(1.0672)	
113 Grades 9-12 with ESE Services	(.8336)	
300 Career Education 9-12	<u>(.6497)</u>	(5.1152)

**Findings**

**Districtwide – Former Waypoint Academy Students**

3. [Ref. 102] Our examination disclosed that the Governing Board of the Academy voted to dissolve the charter in August 2023 and the District assumed instructional responsibility for the students in October 2023. District management indicated that there was no written agreement between the District and the operator of the facility, Twin Oaks Juvenile Developmental Schools, for the use of the facilities and expectations of staff. The Executive Director of Waypoint Residential Facility was considered the Principal over the students and was responsible for enrolling and withdrawing students in the District's student information management system, had the ability to record student attendance, and filled in as a substitute teacher as needed. However, District management indicated that the Executive Director was not an employee or contractor of the Madison County School District, and that the District had not performed any required background screenings. As such, we are unable to substantiate the validity of the District's determination that the Executive Director met the definition of School Principal and, therefore, the Executive Director should not have access to the confidential student records.

Further, contrary to SBE Rule 6A-1.0016 F.A.C., the District failed to notify the DOE within 30 calendar days of the change in the School's status by filing a Master School Identification Number form with updated information, and incorrectly reported students residing at Waypoint Residential Facility as receiving instruction at either Madison County High School No. 0011 (16.8701 FTE) or Madison County Central School No. 0041 (13.3785 FTE) for the 2023-2024 school year.

We reviewed the Waypoint Residential Facility's students' attendance records and determined that none of the teachers recorded attendance during the October 2023 reporting survey period, and only one teacher recorded attendance for 29 of the reported 33 students for 2 days of the February 2024 reporting survey period. District management indicated that the School utilized a blended learning model in which students received direct instruction along with part of their curriculum provided by an online course provider (Edgenuity). The District provided session logs supporting the instructional activity of 10 students during the October 2023 reporting survey period. We noted that 3 students were only participating in adult general education courses which are not funded under the FEFP. The District was unable to provide supporting documentation evidencing instructional activity for the remaining students.

*(Finding Continues on Next Page)*

**Findings**

**Districtwide – Former Waypoint Academy Students** (Continued)

We also noted through our review of the District’s student information management system that 2 students (1 in the October 2023 and 1 in the February 2024 reporting survey period) were not enrolled in the District during the reporting survey period and should not have been included in the District’s reporting. Ultimately, we were unable to validate the reporting of 22 students and the associated 10.5896 FTE reported in the October 2023 and February 2024 reporting survey periods.

Additionally, our review of the School’s bell schedule and the District’s instructional calendar disclosed that 29 students received 883.5 of the required 900 hours of instruction resulting in .4913 FTE as recalibrated overreported for the February 2024 reporting survey period.

Consequently, we propose the following adjustment:

102 Basic 4-8	(2.0911)	
103 Basic 9-12	(3.0132)	
112 Grades 4-8 with ESE Services	(.5212)	
113 Grades 9-12 with ESE Services	(2.6090)	
254 ESE Support Level 4	<u>(2.8464)</u>	<u>(11.0809)</u>
		<u>(16.1961)</u>

**Madison County Central School (#0041)**

4. [Ref. 4105] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,675 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,950 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in a potential future proposed adjustment.

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**Findings**

**Madison County Central School (#0041)** (Continued)

5. [Ref. 4173] One teacher taught Basic subject areas to classes 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. Since the student is cited in Finding No. 8 (Ref. 4102), we present this disclosure finding with no proposed adjustment. .0000

6. [Ref. 4174] One teacher taught Reading to classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach this student out of field. In addition, the student’s parents were not notified of the teacher’s out-of-field status. Since the student is cited in Finding No. 8 (Ref. 4102), we present this disclosure finding with no proposed adjustment. .0000

7. [Ref. 4101] Our examination disclosed that the course schedules for 31 students (3 in our test) reflected instructional time that was not consistent with the students’ reported courses. Specifically, the students were reported for an M/J Personal, Career, and School Development Skills 1 course (course number 0500000) for periods when students were receiving instruction for various Basic subject areas and elective courses taken for the purpose of credit recovery through Edmentum (an online provider). The student course schedules should have been reported with the course numbers associated with the actual instruction provided rather than the alternative course mentioned above. We were provided documentation evidencing that 7 of the 31 students (1 in our test) were either actively receiving instruction through the online provider during the reporting survey periods or completed the associated credit recovery course; however, School records did not evidence that the remaining 24 students (2 in our test) were actively participating in online instructional activity during the applicable reporting survey periods or had successfully completed the reported amount of credit recovery courses. Consequently, we propose the following adjustment:

102 Basic 4-8	(2.9987)	
112 Grades 4-8 with ESE Services	<u>(1.7392)</u>	(4.7379)

**Findings**

**Madison County Central School (#0041)** (Continued)

8. [Ref. 4102] The ELL Committee form was not dated for one ELL student documenting consideration of the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date; consequently, we were unable to determine if the meeting was timely. We also noted the student’s *ELL Student Plan* (Plan) was not dated for the 2023-2024 school year, and the Plan was incomplete as the student’s course schedule identifying the courses that would employ ESOL strategies was not included. We propose the following adjustment:

102 Basic 4-8	.8464	
130 ESOL	<u>(.8464)</u>	.0000

9. [Ref. 4103] The file for one ELL Student did not contain an *ELL Student Plan* covering the 2023-2024 school year. We propose the following adjustment:

102 Basic 4-8	.4360	
130 ESOL	<u>(.4360)</u>	.0000

10. [Ref. 4104] The *ELL Student Plan* (Plan) for one ELL student was not dated; consequently, we were unable to determine if the Plan was timely prepared. We also noted that the Plan was incomplete as the student’s course schedule identifying the courses that would employ ESOL strategies was not included. We propose the following adjustment:

102 Basic 4-8	.4296	
130 ESOL	<u>(.4296)</u>	.0000

11. [Ref. 4171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Business Education but taught courses that required certification in Elementary Education, Reading, and ESOL. In addition, the student’s parents were not notified of the teacher’s out-of-field status, and the teacher had earned none of the 120 in-service training points in ESOL strategies required by SBE Rules 6A-6.0907 and 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.2534	
130 ESOL	<u>(.2534)</u>	.0000

**Findings**

**Madison County Central School (#0041)** (Continued)

12. [Ref. 4172/4175] Two teachers taught Basic subject areas to classes 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. 4172</u>		
102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	.0000
<u>Ref. 4175</u>		
102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	<u>.0000</u>
		<u>(4.7379)</u>

**Greenville Elementary School (#0091)**

13. [Ref. 9101] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,835 weekly instructional minutes and met the minimum reporting of CMW; however, the students' course schedules were reported for 2,000 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in a potential future proposed adjustment.

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**Lee Elementary School (#0101)**

14. [Ref. 10101] The files for two ELL students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.5962	
130 ESOL	<u>(1.5962)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Lee Elementary School (#0101)** (Continued)

15. [Ref. 10102] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the student’s course schedule identifying the courses that would employ ESOL strategies was not included with the Plan. We propose the following adjustment:

101 Basic K-3	.6846	
130 ESOL	<u>(.6846)</u>	.0000

16. [Ref. 10171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.7949	
130 ESOL	<u>(.7949)</u>	.0000

17. [Ref. 10172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Reading and ESOL. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1796	
130 ESOL	<u>(.1796)</u>	.0000
		<u>.0000</u>

**Pinetta Elementary School (#0111)**

18. [Ref. 11101] One ELL student was not in attendance during the February 2024 reporting survey period and should not have been reported for FEPF funding. Additionally, the student’s file supporting the student’s enrollment in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	(.0769)	
130 ESOL	<u>(.4231)</u>	<u>(.5000)</u>
		<u>(.5000)</u>

**Findings**

**James Madison Preparatory High School (#0121) Charter School**

19. [Ref. 12101] Our review of the OJT records for three Career Education 9-12 students who participated in OJT disclosed that the students were not employed during the applicable reporting survey periods and school records did not sufficiently demonstrate that the students were actively engaged in a job search. We propose the following adjustment:

300 Career Education 9-12	<u>(.4190)</u>	(.4190)
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20. [Ref. 12102] The timecard for one Career Education student who participated in OJT during the February 2024 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.1420)</u>	(.1420)
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21. [Ref. 12103] The timecard for one student enrolled in Career Education 9-12 who participated in OJT supported fewer hours worked than were reported for FTE. We propose the following adjustment:

300 Career Education 9-12	<u>(.1560)</u>	(.1560)
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22. [Ref. 12104] Timecards for four Career Education 9-12 students who participated in OJT during the 2023-24 school year were either signed but not dated by the students' employers (two students), signed but dated prior to the completion of the reported hours (one student), or signed by the student's parent as the employer (one student) attesting to the accuracy of the information reported on the students' timecards. We also noted that the timecard for one of these students covering the February 2024 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(1.0404)</u>	(1.0404)
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23. [Ref. 12105] The timecards for one Career Education 9-12 student who participated in OJT did not indicate that the student was gainfully employed. The student's timecards indicated that the student was self-employed. We propose the following adjustment:

300 Career Education 9-12	<u>(.3966)</u>	(.3966)
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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**James Madison Preparatory High School (#0121) Charter School** (Continued)

24. [Ref. 12106] For one Career Education 9-12 student who participated in OJT we were unable to determine the validity of the timecard covering the February 2024 reporting survey period. We also noted that the student’s timecard covering the October 2023 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.4260)	(.4260)
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25. [Ref. 12171] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in English and Art but taught a course that required certification in Business Education. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.4637	
300 Career Education 9-12	(1.4637)	.0000

26. [Ref. 12172] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Social Science but taught courses that required certification in Agriculture and Business Education. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	6.5143	
300 Career Education 9-12	(6.5143)	.0000
		<u>(2.5800)</u>

**Madison District Virtual (#7006)**

27. [Ref. 700601] School records were not available and could not be subsequently located to evidence that 25 students (3 in our Basic test and 3 in our Basic with ESE Services test) successfully completed their respective virtual courses. Consequently, we propose the following adjustment:

102 Basic 4-8	(1.8617)	
103 Basic 9-12	(2.5619)	
112 Grades 4-8 with ESE Services	(.6672)	
113 Grades 9-12 with ESE Services	(1.0842)	(6.1750)
		<u>(6.1750)</u>

**Proposed Net Adjustment**

**(30.1890)**

# 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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Madison County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) school forms that did not adequately document the student's job search and school policies did not require unemployed students to attend an in-person class (Finding 19); (2) school personnel who were not aware of the importance of retention, completion, and accuracy of OJT documentation for FTE reporting (Findings 20, 22, and 24); (3) school forms that did not adequately specify the required number of hours worked (Finding 21); and (4) the absence of school procedures to ensure OJT students were gainfully employed (Finding 23).

Although requested, District management did not provide a cause for Findings 1 through 18 and 25 through 27.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) principals certify attendance records attesting to their accuracy and completeness for each of the reporting survey periods; (2) attendance procedures be reviewed and enhanced to improve accuracy and completeness of said records, in addition to, retaining properly validated and accurate attendance records for all teachers (including substitutes), and maintain those records in the format established by the District along with proper record keeping and maintaining of attendance for all periods; (3) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the *DOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (4) students are reported for the instructional time provided, students' reported course schedules agree with the schools' bell schedules, and scheduled instructional time take into account the District's term length as noted on the District calendar, early release days, school closures due to inclement weather, and specific CMW in the schools' bell schedules to meet the requirements of Section 1011.60(2), Florida Statutes, and SBE Rule 6A-1.045111, FAC; (5) virtual instruction courses are reported only in the June reporting survey periods, only virtual education courses that are timely completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (6) procedures are implemented to ensure that both students and teachers are reported at the correct school and assigned (i.e., no placeholders are used) to courses reported for funding during the reporting survey period, and District updates and maintains the DOE's Master School Identification number file as required by SBE Rule 6A-1.0016, F.A.C.; (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) the ELL committee form and ELL student plan are appropriately dated to document the timely consideration for continuation of each student's ESOL placement beyond the initial 3-year base period; (9) *ELL Student Plans* are timely prepared and dated, include the students' complete course schedules, are accurate concerning services or supports to be provided, and retained in readily accessible files; (10) ELL student files contain proper documentation to support the student's initial placement and that parents are timely

notified of the student's ESOL placement; (11) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (12) teachers, 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 status; and (13) teachers earn the appropriate in-service training points 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 Madison 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 Madison 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 Madison County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had seven schools other than charter schools, two charter schools, and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$13.4 million was provided through the FEFP to the District for the District-reported 2,299.41 unweighted FTE as recalibrated, which included 542.75 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*

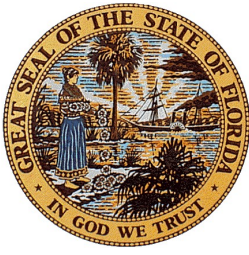
<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2024. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Finding(s)</u>
Districtwide – Principals' Certification of Attendance Records	1
Districtwide – Joann Bridges Academy	2
Districtwide – Former Waypoint Academy Students	3
1. Madison County Central School	4 through 12
2. Greenville Elementary School	13
3. Lee Elementary School	14 through 17
4. Pinetta Elementary School	18
5. James Madison Preparatory High School*	19 through 26
6. Madison District Virtual	27

\* Charter School

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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



Phone: (850) 412-2722  
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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 Madison County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2023-24 (Appendix G)* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance

with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

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

## **Opinion**

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Madison County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

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

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

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

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

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

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
January 7, 2026

# SCHEDULE F

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

Any student who is transported by the Madison 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 (59) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2023 and February and June 2024 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (2,356) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	72
All Other FEFP Eligible Students	<u>2,284</u>
Total	<u>2,356</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 173 of 200 students in our student transportation test.<sup>10</sup>

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<sup>10</sup> For student transportation, the material noncompliance is composed of Findings 2 and 3 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 200 of the 2,356 students reported as being transported by the District.	173	(173)
In conjunction with our general tests of student transportation we identified certain issues related to 1,771 additional students.	<u>1,771</u>	<u>(1,771)</u>
<b>Totals</b>	<u>1,944</u>	<u>(1,944)</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

Madison 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 periods and the February 2024 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 2,356 students were reported for an incorrect number of DIT. Of the 2,356 students, 1,158 were reported for 81 DIT in the October 2023 reporting survey period rather than 77 or 79 DIT, and 1,198 students were reported in the February 2024 reporting survey period for 93 DIT rather than 92 DIT in accordance with the respective Schools' instructional calendars. We propose the following adjustments:

#### **October 2023 Survey**

##### 81 Days in Term

IDEA - PK through Grade 12, Weighted	(38)
All Other FEFP Eligible Students	(1,120)

##### 79 Days in Term

All Other FEFP Eligible Students	125
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##### 77 Days in Term

IDEA - PK through Grade 12, Weighted	38
All Other FEFP Eligible Students	995

**Students  
Transported  
Proposed Net  
Adjustments**

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**February 2024 Survey**

93 Days in Term

IDEA - PK through Grade 12, Weighted	(34)	
All Other FEFP Eligible Students	(1,164)	

92 Days in Term

IDEA - PK through Grade 12, Weighted	34	
All Other FEFP Eligible Students	<u>1,164</u>	0

2. [Ref. 52] Our general review of transportation records evidenced that the ridership of 1,941 students (170 in our test) was not properly supported for State transportation funding. Specifically, we noted that 46 bus driver reports were not appropriately signed (21 students) or dated (1,920 students) by the bus drivers attesting to the accuracy of the ridership reported on those buses and routes. We further noted the following issues regarding 66 of these students:

- 1 student was not eligible to be reported for State transportation funding. The student was enrolled in the Madison Virtual Franchise School which did not require State transportation funding.
- 21 students (5 in our test) were either not marked as riding the bus (11 students) or not listed on the supporting bus drivers' reports (10 students); consequently, the students were not eligible for State transportation funding.
- 27 PK students (3 in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program.
- 16 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 school and were not otherwise eligible for State transportation funding.
- District records did not evidence a valid residence for 1 student in our test; consequently, we were unable to determine the student's eligibility to be reported in the All Other FEFP Eligible Students ridership category based on the student living more than 2 miles from the student's assigned school.

We propose the following adjustments:

**October 2023 Survey**

79 Days in Term

All Other FEFP Eligible Students	(125)	
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<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>77 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(38)	
All Other FEFP Eligible Students	(784)	
 <b>February 2024 Survey</b>		
<u>92 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(34)	
All Other FEFP Eligible Students	<u>(960)</u>	(1,941)
 3. [Ref. 53] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:		
 <b>October 2023 Survey</b>		
<u>77 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
 <b>February 2024 Survey</b>		
<u>92 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	<u>(3)</u>
 <b>Proposed Net Adjustment</b>		 <b><u>(1,944)</u></b>

## **SCHEDULE H**

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

#### **FINDING CAUSES AND RECOMMENDATIONS**

Although requested, Madison County District School Board (District) management did not provide the causes for the issues identified in *SCHEDULE G*.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily accessible files; (3) only 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 reporting survey period are reported for State transportation funding; (4) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; and (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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 Madison 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 Madison County

For the fiscal year ended June 30, 2024, the District received \$678,543 for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2023	1	-	5
October 2023	26	1,158	-
February 2024	28	1,198	-
June 2024	<u>4</u>	-	<u>12</u>
Totals	<u>59</u>	<u>2,356</u>	<u>17</u>

### 3. Statutes and Rules

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

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

NOTE B – TESTING  
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2024. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

## District School Board of Madison County

Dr. Karen Todd Pickles  
*Superintendent*  
Karen.Pickles@mcsbfl.us

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Madison, Florida 32340  
Main: 850/973-5022 or Fax: 850/973-5027  
www.madison.k12.fl.us  
*An Equal Opportunity Employer*



January 7, 2026

### Madison County District School Board Florida Education Finance Program Fiscal Year Ended June 30, 2024

#### Full-Time Equivalent (FTE) Student Enrollment Findings (Schedule D)

- Finding Number:** 2025-001 – Districtwide – Principals' Certification of Attendance Records.
- Planned Corrective Action:** Implement procedures for principals to certify attendance records in the student information system, attesting to their accuracy and completeness, for each of the reporting survey periods.
- Anticipated Completion Date:** January 31, 2026
- Responsible Contact Person:** Barbara Thomas, Coordinator of Accountability
- 
- Finding Number:** 2025-002 – Districtwide – Joann Bridges Academy.
- Planned Corrective Action:** Implement procedures for the principal or designee to certify attendance records in the student information system, attesting to their accuracy and completeness, for each of the reporting survey periods.
- Anticipated Completion Date:** January 31, 2026
- Responsible Contact Person:** Barbara Thomas, Coordinator of Accountability
- 
- Finding Number:** 2025-003 – Districtwide – Former Waypoint Academy Students.
- Planned Corrective Action:** Implement procedures to ensure students and teachers are reported at the correct school, update the DOE's Master School Identification number file, and ensure that scheduled instructional time meets the requirements of Section 1011.60(2), FS.
- Anticipated Completion Date:** January 31, 2026
- Responsible Contact Person:** Barbara Thomas, Coordinator of Accountability
- 
- Finding Number:** 2025-004 – Madison County Central School (#0041) – Student Course Schedules did not accurately correlate with the school's bell schedule.
- Planned Corrective Action:** Implement procedures to ensure students' reported course schedules correlate to the schools' bell schedules.
- Anticipated Completion Date:** January 31, 2026
- Responsible Contact Person:** Dr. Loietta Holmes, Coordinator of Curriculum & CTE

Ms. Katie Knight  
District 1  
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Ms. VeEtta Hagan  
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Mr. Franklin Carroll  
District 4  
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Mrs. Devin Thompson  
District 5  
devin.thompson@mcsbfl.us

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**Finding Number:** 2025-005 – Madison County Central School (#0041) – ELL Teacher missing ESOL training.  
**Planned Corrective Action:** Implement procedures to ensure teachers earn the appropriate in-service training points.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Walter Copeland, CFO & Human Resources

**Finding Number:** 2025-006 – Madison County Central School (#0041) – ELL Teacher lacked School Board approval to teach out of field.  
**Planned Corrective Action:** Implement procedures to ensure teachers are properly certified, or if teaching out of field, are approved by the School Board and that students’ parents are timely notified of a teacher’s out-of-field status.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Walter Copeland, CFO & Human Resources

**Finding Number:** 2025-007 – Madison County Central School (#0041) – Student schedules did not align with the instruction received.  
**Planned Corrective Action:** Implement procedures to ensure students are reported for the instructional time provided and ensure virtual instruction (credit recovery) completion is supported by accurate documentation.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Dr. Loietta Holmes, Coordinator of Curriculum & CTE

**Finding Number:** 2025-008 – Madison County Central School (#0041) – ELL form and student plan undated or incomplete.  
**Planned Corrective Action:** Implement procedures to ensure the ELL form and student plan are appropriately dated and plans are timely prepared, accurate, and include the student’s complete course schedule.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Dr. Loietta Holmes, Coordinator of Curriculum & CTE

**Finding Number:** 2025-009 – Madison County Central School (#0041) – ELL student plan was not included in file.  
**Planned Corrective Action:** Implement procedures to ensure ELL Student Plans are retained in the student information system.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Dr. Loietta Holmes, Coordinator of Curriculum & CTE

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**Finding Number:** 2025-010 – Madison County Central School (#0041) – ELL student plan was undated and incomplete.  
**Planned Corrective Action:** Implement procedures to ensure ELL Student Plans are timely prepared, dated, and include the student’s complete course schedule, and plans are retained in the student information system.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Dr. Loietta Holmes, Coordinator of Curriculum & CTE

**Finding Number:** 2025-011 – Madison County Central School (#0041) – Teacher was not properly certified, lacked School Board approval for out-of-field assignment, and did not have any of the required ESOL in-service training.  
**Planned Corrective Action:** Implement procedures to ensure teachers are properly certified, or if teaching out of field, are approved by the School Board and that students’ parents are timely notified of a teacher’s out-of-field status.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Walter Copeland, CFO & Human Resources

**Finding Number:** 2025-012 – Madison County Central School (#0041) – Teachers taught Basic subject areas but did not have any of the required ESOL in-service training.  
**Planned Corrective Action:** Implement procedures to ensure teachers earn the appropriate ESOL in-service training points.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Walter Copeland, CFO & Human Resources

**Finding Number:** 2025-013– Greenville Elementary School (#0091) – Student Course Schedules did not accurately correlate with the school’s bell schedule.  
**Planned Corrective Action:** Implement procedures to ensure students’ reported course schedules correlate to the schools’ bell schedules.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Dr. Loietta Holmes, Coordinator of Curriculum & CTE

**Finding Number:** 2025-014 – Lee Elementary School (#0101) – Files for ELL students enrolled in the ESOL program were not available.  
**Planned Corrective Action:** Implement procedures to ensure ELL Student Plans are retained in the student information system.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Dr. Loietta Holmes, Coordinator of Curriculum & CTE

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Ms. Katie Knight  
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**Finding Number:** 2025-015 – Lee Elementary School (#0101) – Incomplete ELL Student Plan as it lacked course schedule.  
**Planned Corrective Action:** Implement procedures to ensure ELL Student Plans are timely prepared, dated, and include the student’s complete course schedule, and plans are retained in the student information system.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Dr. Loietta Holmes, Coordinator of Curriculum & CTE

**Finding Number:** 2025-016 – Lee Elementary School (#0101) – Teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach.  
**Planned Corrective Action:** Implement procedures to ensure teachers are properly certified, or if teaching out of field, are approved by the School Board and that students’ parents are timely notified of a teacher’s out-of-field status.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Walter Copeland, CFO & Human Resources

**Finding Number:** 2025-017 – Lee Elementary School (#0101) – Teacher was not properly certified, lacked School Board approval for out-of-field assignment, and did not have any of the required ESOL in-service training.  
**Planned Corrective Action:** Implement procedures to ensure teachers are properly certified, or if teaching out of field, are approved by the School Board and that students’ parents are timely notified of a teacher’s out-of-field status.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Walter Copeland, CFO & Human Resources

**Finding Number:** 2025-018 – Pinetta Elementary School (#0111) – One ELL student was not in attendance during the reporting survey.  
**Planned Corrective Action:** Implement procedures to teachers accurately ensure student attendance recorded in the district student information system.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Barbara Thomas, Coordinator of Accountability

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**Finding Number:** 2025-019 – James Madison Preparatory High School (Charter School) – Students participating in On-the-Job Training (OJT) were not employed, and school records did not sufficiently demonstrate they were actively engaged in a job search during the applicable survey periods.

**Planned Corrective Action:** Implement procedures to ensure students in Career Education 9-12 OJT programs have clearly documented job search records, timecards, and that all supporting records are retained in the student information system.

**Anticipated Completion Date:** January 31, 2026

**Responsible Contact Person:** Mark Akerman, Principal

**Finding Number:** 2025-020 – James Madison Preparatory High School (Charter School) – Timecard for students participating in On-the-Job Training (OJT) were not available.

**Planned Corrective Action:** Implement procedures to ensure students participating in Career Education 9-12 OJT programs have timecards retained in the student information system.

**Anticipated Completion Date:** January 31, 2026

**Responsible Contact Person:** Mark Akerman, Principal

**Finding Number:** 2025-021 – James Madison Preparatory High School (Charter School) – Timecard for students participating in On-the-Job Training (OJT) supported fewer hours worked than reported.

**Planned Corrective Action:** Implement procedures to ensure students participating in Career Education 9-12 OJT programs have accurately completed timecards retained in the student information system.

**Anticipated Completion Date:** January 31, 2026

**Responsible Contact Person:** Mark Akerman, Principal

**Finding Number:** 2025-022 – James Madison Preparatory High School (Charter School) – Timecard for students participating in On-the-Job Training (OJT) were not dated by employers, dated prior to completion of hour, or signed by the student's parent as the employer.

**Planned Corrective Action:** Implement procedures to ensure students participating in Career Education 9-12 OJT programs have accurately completed (signed and dated) timecards retained in the student information system.

**Anticipated Completion Date:** January 31, 2026

**Responsible Contact Person:** Mark Akerman, Principal

**Finding Number:** 2025-023 – James Madison Preparatory High School (Charter School) – Timecard for students participating in On-the-Job Training (OJT) indicated self-employment (meaning not gainfully employed.)  
**Planned Corrective Action:** Implement procedures to ensure students participating in Career Education 9-12 OJT programs are gainfully employed.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Mark Akerman, Principal

**Finding Number:** 2025-024 – James Madison Preparatory High School (Charter School) – Timecard validity for students participating in On-the-Job Training (OJT) could not be determined or was missing.  
**Planned Corrective Action:** Implement procedures to ensure students participating in Career Education 9-12 OJT programs have accurately completed timecards retained in the student information system.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Mark Akerman, Principal

**Finding Number:** 2025-025 – James Madison Preparatory High School (Charter School) – Teacher lacked Charter School Board approval to teach out of field.  
**Planned Corrective Action:** Implement procedures to ensure teachers are properly certified, or if teaching out of field, are approved by the School Board and that students' parents are timely notified of a teacher's out-of-field status.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Mark Akerman, Principal

**Finding Number:** 2025-026 – James Madison Preparatory High School (Charter School) – Teacher lacked Charter School Board approval to teach out of field.  
**Planned Corrective Action:** Implement procedures to ensure teachers are properly certified, or if teaching out of field, are approved by the School Board and that students' parents are timely notified of a teacher's out-of-field status.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Mark Akerman, Principal

**Finding Number:** 2025-027 – Madison District Virtual (#7006) – Lacked evidence to support successful completion of virtual course.  
**Planned Corrective Action:** Implement procedures to ensure students are completed timely and information retained in the student information system.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Dr. Loietta Holmes, Coordinator of Curriculum & CTE

Ms. Katie Knight  
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**Student Transportation Findings (Schedule G)**

**Finding Number:** 2025-001 [Ref. 51] – Days in Term (DIT) Reporting – Students were reported for an incorrect number of DIT.  
**Planned Corrective Action:** Implement procedures to ensure that the number of DIT is accurately reported and retained.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Tyrone Ansley, Supervisor of Transportation

**Finding Number:** 2025-002 [Ref. 52] – Ridership Support – Ridership was not properly supported.  
**Planned Corrective Action:** Implement procedures to ensure accurate reporting and retainment of bus drivers' reports which must be timely signed and dated, eligible PK students (IDEA or Teenage Parent Program parent) should be reported, and the distance from home to school must be verified for students reported as living 2 miles or more away.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Tyrone Ansley, Supervisor of Transportation

**Finding Number:** 2025-003 [Ref. 53] – Ridership Eligibility – Ineligible students were reported for ridership as they lived less than 2 miles from their assigned school.  
**Planned Corrective Action:** Implement procedures to verify the distance from home to school before reporting students as eligible.  
**Anticipated Completion Date:** January 31, 2026  
**Responsible Contact Person:** Tyrone Ansley, Supervisor of Transportation

Please let me know if I may be of further assistance.

Sincerely,



Karen Pickles, PhD.  
Superintendent  
Madison County School District