

**MARION 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, Dr. Diane Gullett served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Dr. Allison B. Campbell, Chair through 11-13-23	1
Lori Conrad, Vice Chair from 11-14-23	2
Eric R. Cummings	3
Nancy Thrower, Chair from 11-14-23, Vice Chair through 11-13-23	4
Dr. Sarah James	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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MARION COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Marion County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2024. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 42 of the 249 teachers in our test. Eleven (4 percent) of the 249 teachers in our test taught at charter schools and 1 (2 percent) of the 42 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 161 of the 241 students in our ESOL test, 44 of the 257 students in our ESE Support Levels 4 and 5 test, and 22 of the 54 students in our Career Education 9-12 test. Thirteen (5 percent) of the 241 students in our ESOL test attended charter schools and 12 (7 percent) of the 161 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test and Career Education 9-12 test attended a charter school.

Noncompliance related to the reported FTE student enrollment resulted in 130 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 26.0864 (all applicable to District schools) but has a potential impact on the District's weighted FTE of negative 105.6804 (104.7200 applicable to District schools other than charter schools and .9604 applicable to charter schools). Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative 11 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 \$543,169 (negative 105.6804 times \$5,139.73), of which \$538,233 is applicable to District schools other than charter schools and \$4,936 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 Marion 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 Marion 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 appointed Superintendent of Schools. The District had 58 schools¹ other than charter schools, 5 charter schools, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$230 million was provided through the FEFP to the District for the District-reported 47,902.03 unweighted FTE as recalibrated, which included 961.19 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student

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

would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

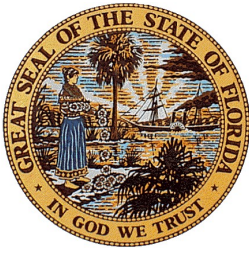
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey²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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. 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 \$12.9 million for student transportation as part of the State funding through the FEFP.

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

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Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722
Fax: (850) 488-6975

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 Marion County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2023-24* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Marion County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

Purpose of this Report

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

Respectfully submitted,

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

Sherrill F. Norman, CPA
Tallahassee, Florida
March 5, 2026

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2024, the Marion County District School Board (District) reported to the DOE 47,902.03 unweighted FTE as recalibrated, which included 961.19 unweighted FTE as recalibrated for charter schools, at 58 District schools other than charter schools, 5 charter schools, 1 cost center, and 1 virtual education cost center.

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 (65) included the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (23,292) 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 161 of the 241 students in our ESOL test,⁴ 44 of the 257 students in our ESE Support Levels 4 and 5 test,⁵ and 22 of the 54 students in our Career Education 9-12 test.⁶ Thirteen (5 percent) of the 241 students in our ESOL test attended charter schools and 12 (7 percent) of the 161 students with exceptions attended charter schools. None of the 257 students in our ESE Support Levels 4 and 5 test or the 54 students in our Career Education 9-12 test attended charter schools.

⁴ For ESOL, the material noncompliance is composed of Findings 1, 8, 9, 10, 16, 17, 18, 23, 24, 33, 34, 38, 48, 49, 52, 53, 54, 62, 63, 64, 65, 74, 78, 79, 86, 88, 90, 91, 95, 96, 105, 106, 112, 113, 121, 122, 124, 125, 126, 128, 129, and 130 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 11, 12, 19, 26, 27, 32, 39, 40, 44, 55, 56, 58, 59, 60, 67, 75, 80, 81, 87, 88, 92, 93, 97, 98, 99, 100, 107, 108, 110, and 111 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 41, 42, 43, 68, 69, 70, and 71 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	63	20	17,463	256	13	33,966.5900	216.8447	125.2548
Basic with ESE Services	65	21	4,483	204	7	10,125.6700	174.9606	11.5357
ESOL	54	19	875	241	161	1,786.3100	163.6255	(122.6867)
ESE Support Levels 4 and 5	51	17	369	257	44	633.0600	186.2804	(21.2837)
Career Education 9-12	10	2	<u>102</u>	<u>54</u>	<u>22</u>	<u>1,390.4000</u>	<u>14.8742</u>	<u>(18.9095)</u>
All Programs	65	21	<u>23,292</u>	<u>1,012</u>	<u>247</u>	<u>47,902.0300</u>	<u>756.5854</u>	<u>(26.0864)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (825, of which 801 are applicable to District schools other than charter schools and 24 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 42 of the 249 teachers in our test.⁷ Eleven (4 percent) of the 249 teachers in our test taught at charter schools and 1 (2 percent) of the 42 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.

⁷ For teachers, the material noncompliance is composed of Findings 3, 4, 5, 7, 13, 14, 15, 20, 21, 28, 29, 30, 31, 36, 37, 45, 46, 47, 50, 51, 57, 72, 76, 77, 82, 83, 84, 85, 94, 101, 102, 109, 114, 115, 116, 117, and 123 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	38.0624	1.122	42.7060
102 Basic 4-8	59.2766	1.000	59.2766
103 Basic 9-12	19.8106	.988	19.5729
111 Grades K-3 with ESE Services	2.3085	1.122	2.5901
112 Grades 4-8 with ESE Services	10.0524	1.000	10.0524
113 Grades 9-12 with ESE Services	(.8222)	.988	(.8123)
130 ESOL	(114.5815)	1.208	(138.4144)
254 ESE Support Level 4	(21.0124)	3.706	(77.8720)
255 ESE Support Level 5	(.2713)	5.707	(1.5483)
300 Career Education 9-12	(18.9095)	1.072	(20.2710)
Subtotal	(26.0864)		(104.7200)

Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	5.9464	1.122	6.6719
102 Basic 4-8	2.1588	1.000	2.1588
130 ESOL	(8.1052)	1.208	(9.7911)
Subtotal	.0000		(.9604)

Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	44.0088	1.122	49.3779
102 Basic 4-8	61.4354	1.000	61.4354
103 Basic 9-12	19.8106	.988	19.5729
111 Grades K-3 with ESE Services	2.3085	1.122	2.5901
112 Grades 4-8 with ESE Services	10.0524	1.000	10.0524
113 Grades 9-12 with ESE Services	(.8222)	.988	(.8123)
130 ESOL	(122.6867)	1.208	(148.2055)
254 ESE Support Level 4	(21.0124)	3.706	(77.8720)
255 ESE Support Level 5	(.2713)	5.707	(1.5483)
300 Career Education 9-12	(18.9095)	1.072	(20.2710)
Total	(26.0864)		(105.6804)

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0051</u>	<u>#0221</u>	<u>#0251</u>	
101 Basic K-3	.....	.....	5.4212	5.4212
102 Basic 4-8	4.6562	11.6253	2.4378	18.7193
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.3180	.3180
112 Grades 4-8 with ESE Services	.4999	1.5002	.....	2.0001
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(4.6562)	(9.6917)	(7.0465)	(21.3944)
254 ESE Support Level 4	(1.4998)	(4.4336)	(1.1305)	(7.0639)
255 ESE Support Level 5	.9999	.4198	.....	1.4197
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>(.5800)</u>	<u>.0000</u>	<u>(.5800)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0281</u>	<u>#0311</u>	<u>#0331</u>	<u>#0361</u>	
101	5.4212	.....	3.3968	.....	.....	8.8180
102	18.7193	5.3901	.8690	.....	5.1530	30.1314
103	.0000	.....	.....	18.8906	.....	18.8906
111	.3180	.....	.4999	.....	.....	.8179
112	2.0001	.5063	.....	.....	.....	2.5064
113	.0000	.....	.....	.0800	.....	.0800
130	(21.3944)	(5.8776)	(4.2658)	(4.5532)	(5.1530)	(41.2440)
254	(7.0639)	(.5063)	(.4999)	(.1746)	.....	(8.2447)
255	1.4197	(.0434)	.....	(.6659)	.....	.7104
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(15.2991)</u>	<u>.....</u>	<u>(15.2991)</u>
Total	<u>(.5800)</u>	<u>(.5309)</u>	<u>.0000</u>	<u>(1.7222)</u>	<u>.0000</u>	<u>(2.8331)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#0461</u>	<u>#0471</u>	<u>#0501</u>	<u>#0531</u>	
101	8.8180	.....	.....	.....	2.4348	11.2528
102	30.1314	.....	.....	.....	1.0653	31.1967
103	18.8906	6.2289	.....	7.5079	.....	32.6274
111	.8179	.....	.....	.....	.....	.8179
112	2.5064	.....	.5000	.....	.....	3.0064
113	.0800	1.0003	1.0000	(.5794)	.....	1.5009
130	(41.2440)	(6.2105)	.....	(7.5079)	(3.5001)	(58.4625)
254	(8.2447)	(1.0187)	(2.0000)	.....	.5002	(10.7632)
255	.7104	.....	.5000	(.4024)	(.5002)	.3078
300	<u>(15.2991)</u>	.....	.....	<u>(3.6104)</u>	.....	<u>(18.9095)</u>
Total	<u>(2.8331)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.5922)</u>	<u>.0000</u>	<u>(7.4253)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u> ¹				Balance Forward
		<u>#0631</u>	<u>#0681</u>	<u>#0691</u>	<u>#0711</u>	
101	11.2528	.....	7.6161	.....	9.3491	28.2180
102	31.1967	3.5844	4.9380	5.8407	1.6562	47.2160
103	32.6274	.....	.....	.....	.....	32.6274
111	.8179	.....	.5144	.....	.9762	2.3085
112	3.0064	.9998	.....	1.4937	2.9998	8.4997
113	1.5009	.....	.....	.....	.....	1.5009
130	(58.4625)	(2.8092)	(13.0540)	(6.3405)	(11.0053)	(91.6715)
254	(10.7632)	(1.2751)	(.8157)	(1.9937)	(3.9969)	(18.8446)
255	.3078	(.4999)	.....	.....	.....	(.1921)
300	<u>(18.9095)</u>	.....	.....	.....	.....	<u>(18.9095)</u>
Total	<u>(7.4253)</u>	<u>.0000</u>	<u>(.8012)</u>	<u>(.9998)</u>	<u>(.0209)</u>	<u>(9.2472)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#0721</u>	<u>#0731</u>	<u>#7004</u>	<u>#9645*</u>	
101	28.2180	.....	9.8444	.....	2.8296	40.8920
102	47.2160	5.2058	6.5629	.2919	1.7031	60.9797
103	32.6274	.....	.....	.....	.....	32.6274
111	2.3085	.....	.....	.....	.....	2.3085
112	8.4997	.0600	1.4927	.....	.....	10.0524
113	1.5009	.....	.....	(.1171)	.....	1.3838
130	(91.6715)	(5.2058)	(15.7322)	.....	(4.5327)	(117.1422)
254	(18.8446)	.....	(2.1678)	.....	.....	(21.0124)
255	(.1921)	(.0792)	.....	.....	.....	(.2713)
300	<u>(18.9095)</u>	.....	.....	.....	.....	<u>(18.9095)</u>
Total	<u>(9.2472)</u>	<u>(.0192)</u>	<u>.0000</u>	<u>.1748</u>	<u>.0000</u>	<u>(9.0916)</u>

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

*Charter School

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
		<u>#9670*</u>	<u>#9738</u>	
101 Basic K-3	40.8920	3.1168	.....	44.0088
102 Basic 4-8	60.9797	.4557	.....	61.4354
103 Basic 9-12	32.6274	.....	(12.8168)	19.8106
111 Grades K-3 with ESE Services	2.3085	.....	.....	2.3085
112 Grades 4-8 with ESE Services	10.0524	.....	.....	10.0524
113 Grades 9-12 with ESE Services	1.3838	.....	(2.2060)	(.8222)
130 ESOL	(117.1422)	(3.5725)	(1.9720)	(122.6867)
254 ESE Support Level 4	(21.0124)	.....	.....	(21.0124)
255 ESE Support Level 5	(.2713)	.....	.....	(.2713)
300 Career Education 9-12	(18.9095)	.....	.....	(18.9095)
Total	(9.0916)	.0000	(16.9948)	(26.0864)

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

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

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

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

Howard Middle School (#0051)

1. [Ref. 5101] *ELL Student Plans* for six students were not available at the time of our examination and could not be subsequently located. In addition, an ELL Committee for one of the students was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	3.9930	
130 ESOL	<u>(3.9930)</u>	.0000

2. [Ref. 5102] Four ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	(1.4998)	
255 ESE Support Level 5	<u>.9999</u>	.0000

3. [Ref. 5170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Specific Learning
(Finding Continues on Next Page)

Findings

Howard Middle School (#0051) (Continued)

Disabilities but taught a course that also required certification in Math. 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	.0843	
130 ESOL	<u>(.0843)</u>	.0000

4. [Ref. 5171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead assigned to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

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

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.3279	
130 ESOL	<u>(.3279)</u>	.0000

5. [Ref. 5172] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in English. The letter used to notify parents did not state the teacher’s out-of-field subject area. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Howard Middle School (#0051) (Continued)

102 Basic 4-8	.2510	
130 ESOL	<u>(.2510)</u>	<u>.0000</u>
		<u>.0000</u>

Fort King Middle School (#0221)

6. [Ref. 22107] Our examination disclosed that the course schedules for various students reflected instructional time that was not consistent with the students' reported courses. Students received instruction in Basic subject areas but were reported under course number 1700020 (Middle/Junior Research 3). School management indicated that the School reported students taking courses to advance from 8th to 9th grade through a computer-aided blended learning model of instruction involving multiple courses, and only at the time of completion would the course numbers be updated to reflect the actual courses taken. Since we were able to determine that the students in our tests were provided instruction and were in attendance, we present this disclosure finding with no proposed adjustment; however, continued reporting of an incorrect course number may result in future proposed adjustments.

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7. [Ref. 22171] One teacher did not hold a valid Florida teaching certificate. The teacher held a District issued adjunct certificate in ESE but taught courses that also required certification in Social Science. District staff indicated that the instructor was team teaching with another certified teacher in Social Science in the classroom. However, Section 1012.55(1)(b), Florida Statutes, provides that each person employed or occupying a position, such as a teacher or position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by law and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Since a certified, in-field teacher was in the classroom with the teacher of record, we present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.

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8. [Ref. 22101] The letters used to notify the parents of two ELL students of their ESOL placements were incomplete. The letter for one student did not indicate the student qualified for ESOL, and the letter for one student was not dated. We propose the following adjustment:

102 Basic 4-8	1.3460	
130 ESOL	<u>(1.3460)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Fort King Middle School (#0221) (Continued)

9. [Ref. 22102] *ELL Student Plans* for two students did not indicate which courses were to employ ESOL strategies. We also noted the parents of one of the students had not been notified of the ELL Committee meeting prior to the date of the meeting. We propose the following adjustment:

102 Basic 4-8	1.4232	
130 ESOL	<u>(1.4232)</u>	.0000

10. [Ref. 22103] *ELL Student Plans* for nine students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committees for three of the students were not convened by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. Also, the English language proficiency of those three students was not assessed within 30 school days prior to each student's DEUSS. In addition, we noted that School records did not evidence that the parents of one of the students were notified of the student's ESOL placement. We propose the following adjustment:

102 Basic 4-8	6.6137	
130 ESOL	<u>(6.6137)</u>	.0000

11. [Ref. 22104] Two ESE students were not in attendance during the February 2024 reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(.0800)</u>	(.5800)

12. [Ref. 22105/06] Four ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustments:

<u>Ref. 22105</u>		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.4998)	
255 ESE Support Level 5	<u>.4998</u>	.0000

<u>Ref. 22106</u>		
112 Grades 4-8 with ESE Services	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

13. [Ref. 22170/73] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in English (Ref. 22170) or Math (Ref. 22173). We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)	
Fort King Middle School (#0221) (Continued)			
<u>Ref. 22170</u>			
102 Basic 4-8	.5989		
254 ESE Support Level 4	<u>(.5989)</u>		.0000
<u>Ref. 22173</u>			
102 Basic 4-8	.6472		
254 ESE Support Level 4	<u>(.6472)</u>		.0000
14. [Ref. 22172] One teacher taught a Language Arts course that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We propose the following adjustment:			
102 Basic 4-8	.3088		
130 ESOL	<u>(.3088)</u>		.0000
15. [Ref. 22174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math but taught courses that also required certification in General Science and ESE. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:			
102 Basic 4-8	.6875		
254 ESE Support Level 4	<u>(.6875)</u>		.0000
			<u>(.5800)</u>
Ward-Highlands Elementary School (#0251)			
16. [Ref. 25101] The <i>ELL Student Plan</i> for one student did not indicate which courses were to employ ESOL strategies. We propose the following adjustment:			
101 Basic K-3	.8124		
130 ESOL	<u>(.8124)</u>		.0000
17. [Ref. 25102] <i>ELL Student Plans</i> for seven students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
101 Basic K-3	4.0620		
102 Basic 4-8	1.6252		
130 ESOL	<u>(5.6872)</u>		.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Ward-Highlands Elementary School (#0251) (Continued)

18. [Ref. 25103] The letter used to notify the parents of one ELL student’s ESOL placement did not indicate that the student qualified for ESOL. We propose the following adjustment:

102 Basic 4-8	.4063	
130 ESOL	<u>(.4063)</u>	.0000

19. [Ref. 25104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed or updated. We propose the following adjustment:

111 Grades K-3 with ESE Services	.3180	
254 ESE Support Level 4	<u>(.3180)</u>	.0000

20. [Ref. 25170] 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 courses that also required certification in ESE. Additionally, we noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.4062	
102 Basic 4-8	.4063	
254 ESE Support Level 4	<u>(.8125)</u>	.0000

21. [Ref. 25171] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field until January 23, 2024, which was after the October 2023 reporting survey period. In addition, the student’s parents were not notified of the teacher’s out-of-field status until November 2, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.1406	
130 ESOL	<u>(.1406)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Lake Weir Middle School (#0281)

22. [Ref. 28106] Our examination disclosed that the course schedules for various students reflected instructional time that was not consistent with the students' reported courses. Students received instruction in Basic subject areas but were reported under course number 1700020 (Middle/Junior Research 3). School management indicated that the School reported students taking courses to advance from the 8th to the 9th grade through a computer-aided blended learning model of instruction involving multiple courses, and only at the time of completion would the course numbers be updated to reflect the actual courses taken. Since we were able to determine that the students in our tests were provided instruction and were in attendance, we present this disclosure finding with no proposed adjustment; however, continued reporting of an incorrect course number may result in future proposed adjustments. .0000

23. [Ref. 28101] *ELL Student Plans* for eight students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committees for two of the students were not convened by October 1 (one student) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted the English language proficiency for one of the students was not assessed to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	4.9655	
130 ESOL	<u>(4.9655)</u>	.0000

24. [Ref. 28102] *ELL Student Plans* for two students did not identify all courses that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.4312	
130 ESOL	<u>(.4312)</u>	.0000

25. [Ref. 28103] One student was not in attendance during the October 2023 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	<u>(.4875)</u>	(.4875)
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Findings

Lake Weir Middle School (#0281) (Continued)

26. [Ref. 28104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed or updated. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5063	
254 ESE Support Level 4	(.5063)	.0000

27. [Ref. 28105] The teacher’s contact logs for one ESE student enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located for the February 2024 reporting survey period. In addition, the student was reported for more instructional time than was scheduled on the student’s IEP (120 minutes scheduled versus 130 minutes reported). We propose the following adjustment:

255 ESE Support Level 5	(.0434)	(.0434)
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28. [Ref. 28170] One teacher taught a History course that included ELL students but had earned only 2 of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1374	
130 ESOL	(.1374)	.0000

29. [Ref. 28171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead assigned to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in (*Finding Continues on Next Page*)

Findings

Lake Weir Middle School (#0281) (Continued)

an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.2061	
130 ESOL	<u>(.2061)</u>	.0000

30. [Ref. 28172] 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 also required certification in Math. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1374	
130 ESOL	<u>(.1374)</u>	.0000
		<u>(.5309)</u>

Dr. N. H. Jones Elementary School (#0311)

31. [Ref. 31170] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field until January 23, 2024, which was after the October 2023 reporting survey period. In addition, the student's parents were not notified of the teacher's out-of-field status until November 2, 2023, which was after the October 2023 reporting survey period. Since the student is cited in Finding 34 (Ref. 31103), we present this disclosure finding with no proposed adjustment.

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32. [Ref. 31101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

Findings

Dr N H Jones Elementary School (#0311) (Continued)

33. [Ref. 31102] The letters used to notify the parents of two ELL students of their ESOL placements did not indicate that the students qualified for ESOL. We also noted the *ELL Student Plans* for the students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.6984	
130 ESOL	(1.6984)	.0000

34. [Ref. 31103] *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We also noted the parents of one of the students were not notified of the student’s placement in the ESOL Program. We propose the following adjustment:

101 Basic K-3	1.6984	
102 Basic 4-8	.8690	
130 ESOL	(2.5674)	.0000
		<u>.0000</u>

North Marion High School (#0331)

35. [Ref. 33107/08] Our examination of the School’s attendance procedures and records disclosed the following noncompliance with requirements in SBE Rule 6A-1.044, FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*:

- (Ref. 33107) The Principal did not certify student attendance for the October 2023 reporting survey period. The principal (or the principal’s designee) has responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal’s designee). The certification may be on a separate page of paper or included on the first page of the printed report.
- (Ref. 33108) The School did not demonstrate efforts to ensure that teachers, identified on the daily exception reports as not submitting student attendance, submit attendance records. We were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period.

We present these disclosure findings with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments. .0000

Findings

North Marion High School (#0331) (Continued)

36. [Ref. 33170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead assigned to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

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

The teacher was providing direct instructional services, did not hold any certification, was not otherwise qualified to teach; however, since the student was adjusted in Finding 38 (Ref. 33101), we present this disclosure finding with no proposed adjustment:

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37. [Ref. 33172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught a course that also required certification in Math. In addition, the student’s parents were not notified of the teacher’s out-of-field status. Since the student is cited in Finding 44 (Ref. 33109), we present this disclosure finding with no proposed adjustment.

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38. [Ref. 33101] *ELL Student Plans* for eight students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committees for three of the students were not convened by October 1 (two students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider
(Finding Continues on Next Page)

Findings

North Marion High School (#0331) (Continued)

the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	3.8693	
130 ESOL	<u>(3.8693)</u>	.0000

39. [Ref. 33102] We noted the following exceptions with one student in our ESE Support Levels 4 and 5 test:

October 2023 Survey:

- The student (reported in Basic Education 9-12 and Career Education 9-12) was not in attendance at school during the October 2023 reporting survey period and should not have been reported for FEPF funding.

February 2024 Survey:

- The Hospital Homebound Instructional Services Medical Report (Physician's Statement) dated September 21, 2023, indicated that the student's Homebound placement was valid through January 3, 2024, which was before the February 2024 reporting survey period.
- The student was not reported in accordance with the instructional time scheduled on the student's IEP. The student was scheduled for a total of 240 minutes; however, the student was reported for 310 minutes.
- The student's Matrix of Services form was not available at the time of our examination and could not be subsequently located.

We propose the following adjustments:

October 2023 Survey

103 Basic 9-12	(.4419)	
300 Career Education 9-12	(.0834)	

February 2024 Survey

113 Grades 9-12 with ESE Services	.0800	
255 ESE Support Level 5	<u>(.1035)</u>	(.5488)

40. [Ref. 33103] The instructional minutes for two ESE students enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the students' IEPs. The students were scheduled for a total of 540 minutes (.1800 FTE); however, the students were reported for a total of 1,220 minutes (approximately .4071 FTE) involving both the October 2023 (one student) and February 2024 (two students) reporting survey periods. We propose the following adjustment:

255 ESE Support Level 5	<u>(.2271)</u>	(.2271)
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Findings

North Marion High School (#0331) (Continued)

41. [Ref. 33104] The timecard for one Career Education 9-12 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; consequently, the student’s work hours were not adequately supported. We propose the following adjustment:

300 Career Education 9-12	<u>(.0873)</u>	(.0873)
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42. [Ref. 33105] Timecards for two Career Education 9-12 students who participated in OJT during the October 2023 and February 2024 reporting survey periods were either signed but not dated by the student’s employer or work hours were added by the student after the employer had signed and dated the timecard; consequently, the students’ work hours were not adequately supported. We propose the following adjustment:

300 Career Education 9-12	<u>(.4128)</u>	(.4128)
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43. [Ref. 33106] More work hours were reported than were supported by the timecards for four Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.1109)</u>	(.1109)
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44. [Ref. 33109] We noted the following exceptions with one student in our ESE Support Levels 4 and 5 test:

- The *Hospital Homebound Instructional Services Medical Report* (Physician’s Statement) dated February 22, 2023, indicated that the student’s Homebound placement was valid for 6 months which expired prior to the October 2023 reporting survey period.
- The teacher’s contact logs for the student were not available at the time of our examination and could not be subsequently located for the October 2023 reporting survey period.
- The student was not reported in accordance with the instructional time scheduled on the student’s IEP. The student was scheduled for a total of 240 minutes; however, the student was reported for 1,005 minutes.

We propose the following adjustment:

255 ESE Support Level 5	<u>(.3353)</u>	(.3353)
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Findings

North Marion High School (#0331) (Continued)

45. [Ref. 33171/75] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead assigned to fill open teacher vacancies providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

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

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

<u>Ref. 33171</u>		
103 Basic 9-12	14.8521	
130 ESOL	(.1601)	
254 ESE Support Level 4	(.0873)	
300 Career Education 9-12	<u>(14.6047)</u>	.0000
 <u>Ref. 33175</u>		
103 Basic 9-12	.0873	
130 ESOL	<u>(.0873)</u>	.0000

46. [Ref. 33173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.0873	
254 ESE Support Level 4	<u>(.0873)</u>	.0000

Findings

North Marion High School (#0331) (Continued)

47. [Ref. 33174] The letter used to notify the parents of students taught by one out-of-field teacher in Reading was not dated. In addition, another letter used to notify parents of the teacher’s out-of-field status in ESOL was dated November 2, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4365	
130 ESOL	<u>(.4365)</u>	<u>.0000</u>
		<u>(1.7222)</u>

Osceola Middle School (#0361)

48. [Ref. 36101] *ELL Student Plans* for two students were not prepared until after the October 2023 reporting survey period. In addition, the *ELL Student Plan* for one of the students did not identify all courses that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	1.1653	
130 ESOL	<u>(1.1653)</u>	.0000

49. [Ref. 36102] *ELL Student Plans* for five students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	3.2323	
130 ESOL	<u>(3.2323)</u>	.0000

50. [Ref. 36170] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL until November 2, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.5988	
130 ESOL	<u>(.5988)</u>	.0000

51. [Ref. 36171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead assigned to fill an open teacher vacancy providing direct instructional services to students.

(Finding Continues on Next Page)

Findings

Osceola Middle School (#0361) (Continued)

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

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

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.1566	
130 ESOL	<u>(.1566)</u>	<u>.0000</u>
		<u>.0000</u>

Vanguard High School (#0461)

52. [Ref. 46101] *ELL Student Plans* for seven students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	4.8639	
130 ESOL	<u>(4.8639)</u>	<u>.0000</u>

53. [Ref. 46102] *ELL Student Plans* for two students were not prepared until after the October 2023 reporting survey period. In addition, ELL Committees for the students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.9213	
130 ESOL	<u>(.9213)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Vanguard High School (#0461) (Continued)

54. [Ref. 46103] The parents of one ELL student had not been notified prior to the date of the ELL Committee meeting to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.4253	
130 ESOL	<u>(.4253)</u>	.0000

55. [Ref. 46104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed or updated. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5003	
254 ESE Support Level 4	<u>(.5003)</u>	.0000

56. [Ref. 46105] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

57. [Ref. 46170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.0184	
254 ESE Support Level 4	<u>(.0184)</u>	.0000

.0000

Hillcrest School (#0471)

58. [Ref. 47101] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

59. [Ref. 47102] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

Findings

Hillcrest School (#0471) (Continued)

60. [Ref. 47103] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed or updated. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>

Lake Weir High School (#0501)

61. [Ref. 50111] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain certain attendance documentation (i.e., sign out sheets). Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments.

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62. [Ref. 50101] The English language proficiency for one ELL student was not assessed, and an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the *ELL Student Plan* and parent notification of ESOL placement for the student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3390	
130 ESOL	(.3390)	.0000

63. [Ref. 50102] The English language proficiency for one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the parents of the student had not been notified prior to the date of the ELL Committee meeting to consider the student’s continued ESOL placement. We also noted the *ELL Student Plan* for the student did not identify all courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.4081	
130 ESOL	(.4081)	.0000

Findings

Lake Weir High School (#0501) (Continued)

64. [Ref. 50103] *ELL Student Plans* for six students were not available at the time of our examination and could not be subsequently located. In addition, the parents of one of the students had not been notified prior to the date of the ELL Committee meeting to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	4.7207	
130 ESOL	<u>(4.7207)</u>	.0000

65. [Ref. 50104] *ELL Student Plans* for four students did not identify all courses that were to employ ESOL strategies (three students) or did not indicate any courses that were to employ ESOL strategies (one student). We propose the following adjustment:

103 Basic 9-12	1.6366	
130 ESOL	<u>(1.6366)</u>	.0000

66. [Ref. 50105] Two ESE students were not in attendance during the October 2023 or February 2024 reporting survey period; consequently, the students should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.6594)</u>	(.6594)
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67. [Ref. 50106] The instructional minutes for two ESE students enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the students’ IEPs. The students were scheduled for a total of 480 minutes; however, the students were reported for 1,447 minutes involving both the October 2023 (one student) and February 2024 (two students) reporting survey periods. In addition, the *Hospital Homebound Instructional Services Medical Report* (Physician’s Statement) for one of the students (scheduled for 240 minutes) was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0800	
255 ESE Support Level 5	<u>(.4024)</u>	(.3224)

68. [Ref. 50107] Timecards for five Career Education 9-12 students who participated in OJT during the October 2023 or February 2024 reporting survey periods were not available at the time of our examination and could not be subsequently located; consequently, the students’ work hours were not adequately supported. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Weir High School (#0501) (Continued)

	<u>(1.1771)</u>	(1.1771)
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69. [Ref. 50108] More work hours were reported than were supported by the timecards for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:

	<u>(.2992)</u>	(.2992)
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70. [Ref. 50109] Timecards for five Career Education 9-12 students who participated in OJT during the October 2023 and February 2024 reporting survey periods reported work hours that were added by the students after the employers had signed and dated the timecards; consequently, the students' work hours were not adequately supported. We propose the following adjustment:

	<u>(1.7263)</u>	(1.7263)
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71. [Ref. 50110] Timecards for three Career Education 9-12 students who participated in OJT during the February 2024 reporting survey period were either signed but not dated by the student's employer or were not signed and dated by the employer; consequently, the students' work hours were not adequately supported. We propose the following adjustment:

	<u>(.4078)</u>	(.4078)
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72. [Ref. 50170/71] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but were instead assigned to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K -2 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

(Finding Continues on Next Page)

Findings

Lake Weir High School (#0501) (Continued)

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

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

<u>Ref. 50170</u>		
103 Basic 9-12	.1640	
130 ESOL	<u>(.1640)</u>	.0000
<u>Ref. 50171</u>		
103 Basic 9-12	.2395	
130 ESOL	<u>(.2395)</u>	<u>.0000</u>
		<u>(4.5922)</u>

Fort McCoy School (#0531)

73. [Ref. 53101] The course schedules for the students in our test were incorrectly reported. The School's bell schedule for students in Grades 6 through 8 supported 1,660 weekly instructional minutes and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,810 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments. .0000

74. [Ref. 53102] *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.6232	
102 Basic 4-8	.9736	
130 ESOL	<u>(2.5968)</u>	.0000

Findings

Fort McCoy School (#0531) (Continued)

75. [Ref. 53103] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.5002	
255 ESE Support Level 5	<u>(.5002)</u>	.0000

76. [Ref. 53170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that also required certification in Math. 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	.0917	
130 ESOL	<u>(.0917)</u>	.0000

77. [Ref. 53171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead assigned to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

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

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Fort McCoy School (#0531) (Continued)

101 Basic K-3	.8116	
130 ESOL	<u>(.8116)</u>	<u>.0000</u>
		<u>.0000</u>

Belleview Middle School (#0631)

78. [Ref. 63101] *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committees for two of the students were not convened by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS, and the English language proficiency of two of those students was not assessed within 30 school days prior to each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	2.0694	
130 ESOL	<u>(2.0694)</u>	.0000

79. [Ref. 63102] *ELL Student Plans* for two students did not identify all courses that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.5070	
130 ESOL	<u>(.5070)</u>	.0000

80. [Ref. 63103] One student was incorrectly reported in ESE Support Level 5 based on the student’s placement in the Hospital and Homebound Program. The student exited the program on October 4, 2023, which was prior to the October 2023 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

81. [Ref. 63104] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

Findings

Bellevue Middle School (#0631) (Continued)

82. [Ref. 63170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead assigned to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

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

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.0776	
254 ESE Support Level 4	<u>(.0776)</u>	.0000

83. [Ref. 63171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught a course that also required certification in Reading. 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	.0776	
254 ESE Support Level 4	<u>(.0776)</u>	.0000

Findings

Belleview Middle School (#0631) (Continued)

84. [Ref. 63172] One teacher taught a Language Arts course that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We also noted the teacher had earned only 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2328	
130 ESOL	<u>(.2328)</u>	.0000

85. [Ref. 63173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that also required certification in Reading. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.6200	
254 ESE Support Level 4	<u>(.6200)</u>	.0000
		<u>.0000</u>

Saddlewood Elementary School (#0681)

86. [Ref. 68101] *ELL Student Plans* for 16 students were not available at the time of our examination and could not be subsequently located. In addition, the letters used to notify the parents of three of the students' ESOL placements were not dated. We propose the following adjustment:

101 Basic K-3	7.7102	
102 Basic 4-8	4.9380	
130 ESOL	<u>(12.6482)</u>	.0000

87. [Ref. 68102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was reviewed or updated. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5144	
254 ESE Support Level 4	<u>(.5144)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Saddlewood Elementary School (#0681) (Continued)

88. [Ref. 68103/04] School records indicated that two students (one ESE and one ESOL) were not in attendance (Ref. 68103) or had withdrawn (Ref. 68104) prior to the February 2024 reporting survey period; consequently, the students should not have been reported for FEFP funding. We propose the following adjustments:

<u>Ref. 68103</u>		
254 ESE Support Level 4	(.3013)	(.3013)
 <u>Ref. 68104</u>		
101 Basic K-3	(.0941)	
130 ESOL	(.4058)	(.4999)
		<u>(.8012)</u>

Liberty Middle School (#0691)

89. [Ref. 69106] Our examination disclosed that the course schedules for various students reflected instructional time that was not consistent with the students' reported courses. Students received instruction in Basic subject areas but were reported under course number 1700020 (Middle/Junior Research 3). School management indicated that the School reported students taking courses to advance from the 8th to the 9th grade through a computer-aided blended learning model of instruction involving multiple courses, and only at the time of completion would the course numbers be updated to reflect the actual courses taken. Since we were able to determine that the students in our tests were provided instruction and were in attendance, we present this disclosure finding with no proposed adjustment; however, continued reporting of an incorrect course number may result in future proposed adjustments.

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90. [Ref. 69101] *ELL Student Plans* for five students were not available at the time of our examination and could not be subsequently located. In addition, an ELL Committee for one of the students was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	3.1882	
130 ESOL	<u>(3.1882)</u>	.0000

91. [Ref. 69102] *ELL Student Plans* for three students did not indicate which courses were to employ ESOL strategies. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Liberty Middle School (#0691) (Continued)

102 Basic 4-8	2.1868	
130 ESOL	<u>(2.1868)</u>	.0000

92. [Ref. 69103/04] School records indicated that two students (one in our Basic test – Ref 69104 and one in our ESE Support Levels 4 and 5 test – Ref. 69103) were not in attendance during the October 2023 reporting survey period (Ref. 69103) or had withdrawn prior to survey (Ref. 69104) in the February 2024 reporting survey period; consequently, the students should not have been reported for FEFP funding. We propose the following adjustments:

<u>Ref. 69103</u>		
254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
 <u>Ref. 69104</u>		
102 Basic 4-8	<u>(.4998)</u>	(.4998)

93. [Ref. 69105] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed or updated when the students’ IEP were reviewed or updated. We propose the following adjustments:

112 Grades 4-8 with ESE Services	1.4937	
254 ESE Support Level 4	<u>(1.4937)</u>	.0000

94. [Ref. 69170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead assigned to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K -12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the
(Finding Continues on Next Page)

Findings

Liberty Middle School (#0691) (Continued)

type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.9655	
130 ESOL	<u>(.9655)</u>	<u>.0000</u>
		<u>(.9998)</u>

Hammett Bowen Jr. Elementary School (#0711)

95. [Ref. 71101] *ELL Student Plans* for 11 students were not available at the time of our examination and could not be subsequently located. In addition, an ELL Committee for one of the students was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that School records did not evidence that the parents of one of the students were notified of the student’s ESOL placement. We propose the following adjustment:

101 Basic K-3	8.1160	
102 Basic 4-8	.8126	
130 ESOL	<u>(8.9286)</u>	<u>.0000</u>

96. [Ref. 71102] The *ELL Student Plan* for one student did not indicate which courses were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.8116	
130 ESOL	<u>(.8116)</u>	<u>.0000</u>

97. [Ref. 71103] The course schedule for one PK ESE student was incorrectly reported for the February 2024 reporting survey period. The student was provided a total of 760 instructional minutes but was reported for a total of 810 instructional minutes. We propose the following adjustment:

254 ESE Support Level 4	<u>(.0209)</u>	<u>(.0209)</u>
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98. [Ref. 71104] School records did not demonstrate that the *Matrix of Services* forms for four ESE students were reviewed or updated when the students’ IEPs were reviewed or updated. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hammett Bowen Jr. Elementary School (#0711) (Continued)

112 Grades 4-8 with ESE Services	2.9998	
254 ESE Support Level 4	<u>(2.9998)</u>	.0000

99. [Ref. 71105] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

100. [Ref. 71106] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4763	
254 ESE Support Level 4	<u>(.4763)</u>	.0000

101. [Ref. 71170] 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 also required certification in Elementary Education. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.8436	
130 ESOL	<u>(.8436)</u>	.0000

102. [Ref. 71171] The parents of students taught by one out-of-field teacher were not notified of the teachers’ out-of-field status in ESOL until November 2, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4215	
130 ESOL	<u>(.4215)</u>	<u>.0000</u>

(.0209)

Horizon Academy at Marion Oaks (#0721)

103. [Ref. 72105] The course schedules for the students in our test were incorrectly reported. The School’s bell schedule for students in Grades 6 through 8 supported 1,753 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were primarily reported for 3,067 CMW in the October 2023 reporting survey period and 1,903 CMW in the February 2024 reporting survey period. Student course schedules, which are necessary for the recalibration (*Finding Continues on Next Page*)

Findings

Horizon Academy at Marion Oaks (#0721) (Continued)

process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.

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104. [Ref. 72106] Our examination disclosed that the course schedules for various students reflected instructional time that was not consistent with the students’ reported courses. Students received instruction in Basic subject areas but were reported under course number 1700020 (Middle/Junior Research 3). School management represented to us that the School reported students taking courses to advance from the 8th to the 9th grade through a computer-aided blended learning model of instruction involving multiple courses, and only at the time of completion would the course numbers be updated to reflect the actual courses taken. Since we were able to determine that the students in our tests were provided instruction and were in attendance, we present this disclosure finding with no proposed adjustment; however, continued reporting of an incorrect course number may result in future proposed adjustments.

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105. [Ref. 72101] *ELL Student Plans* for five students were not available at the time of our examination and could not be subsequently located. In addition, school records did not evidence that the parents of one of the students were notified of the student’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	3.4040	
130 ESOL	<u>(3.4040)</u>	.0000

106. [Ref. 72102] The *ELL Student Plan* for one student did not identify which courses were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.6221	
130 ESOL	<u>(.6221)</u>	.0000

107. [Ref. 72103] The *Hospital Homebound Instructional Services Medical Report* (Physician’s Statement) for one ESE student was signed and dated by the Physician on December 6, 2022, and had expired prior to the February 2024 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Horizon Academy at Marion Oaks (#0721) (Continued)

112 Grades 4-8 with ESE Services	.0600	
255 ESE Support Level 5	<u>(.0600)</u>	.0000

108. [Ref. 72104] The teacher’s contact log for one ESE student in the Hospital and Homebound Program was not signed and dated by the teacher, consequently, the student’s attendance was not adequately supported. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0192)</u>	(.0192)
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109. [Ref. 72170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead assigned to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

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

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	1.1797	
130 ESOL	<u>(1.1797)</u>	.0000
		<u>(.0192)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Marion Oaks Elementary School (#0731)

110. [Ref. 73101] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was reviewed or updated. We propose the following adjustment:

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

111. [Ref. 73102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4927	
254 ESE Support Level 4	<u>(.4927)</u>	.0000

112. [Ref. 73103] The English language proficiency for two ELL students was not assessed to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, an ELL Committee for one of the students was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.2189	
130 ESOL	<u>(1.2189)</u>	.0000

113. [Ref. 73104] *ELL Student Plans* for 13 students were not available at the time of our examination and could not be subsequently located. In addition, school records did not evidence that the parents of one of the students were notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	6.4992	
102 Basic 4-8	4.0786	
130 ESOL	<u>(10.5778)</u>	.0000

114. [Ref. 73170/71/73] The letters used to notify parents of students taught by three out-of-field teachers did not state the teachers' out of field subject areas. We propose the following adjustments:

<u>Ref. 73170</u>		
101 Basic K-3	.6751	
254 ESE Support Level 4	<u>(.6751)</u>	.0000

<u>Findings</u>		<u>Proposed Net Adjustments (Unweighted FTE)</u>
<u>Marion Oaks Elementary School (#0731)</u> (Continued)		
Ref. 73171		
102 Basic 4-8	.4218	
130 ESOL	<u>(.4218)</u>	.0000
Ref. 73173		
102 Basic 4-8	.8436	
130 ESOL	<u>(.8436)</u>	.0000
115. [Ref. 73172] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the student's parents were not notified of the teacher's out-of-field status until November 2, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.1406	
130 ESOL	<u>(.1406)</u>	.0000
116. [Ref. 73174] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field until January 23, 2024, which was after the October 2023 reporting survey period. In addition, the student's parents were not notified of the teacher's out-of-field status until November 2, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.5624	
130 ESOL	<u>(.5624)</u>	.0000
117. [Ref. 73175] The parents of students taught by one out-of-field teacher were not notified of the teachers' out-of-field status in Elementary Education. The letter used to notify parents did not state the teacher's out of field area. In addition, the letter used to notify parents of the teachers' out-of-field status in ESOL was dated after the October 2023 reporting survey period. We propose the following adjustment:		
101 Basic K-3	1.9671	
130 ESOL	<u>(1.9671)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Marion Virtual Franchise (#7004)

118. [Ref. 700401] The FTE for one virtual education student in our Basic test was incorrectly reported. The student had successfully completed seven semester-long courses and was eligible to earn .0834 FTE for each successfully completed course but was instead reported only for one quarter or .0417 per course. We propose the following adjustment:

102 Basic 4-8	<u>.2919</u>	.2919
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119. [Ref. 700402] Two virtual education students in our Basic with ESE Services test were incorrectly reported for courses that were not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2023-24*. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.1171)</u>	<u>(.1171)</u>
		<u>.1748</u>

Ina A. Colen Academy (#9645) Charter School

120. [Ref. 964501] The course schedules for students in our test were incorrectly reported. The School’s bell schedule for students in Grades K through 5 supported 1,650 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,500 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.

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121. [Ref. 964502] *ELL Student Plans* for five students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	2.0999	
102 Basic 4-8	1.4154	
130 ESOL	<u>(3.5153)</u>	.0000

Findings

Ina A. Colen Academy (#9645) Charter School (Continued)

122. [Ref. 964503] The English language proficiency for two ELL students was not assessed, and ELL Committees were not convened by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placement beyond 3 years from each student’s DEUSS. In addition, the *ELL Student Plans* and parent notification of ESOL placements for the students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4299	
102 Basic 4-8	.2877	
130 ESOL	<u>(.7176)</u>	.0000

123. [Ref. 964571] One teacher taught Language Arts to a class that included an ELL student but had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.2998	
130 ESOL	<u>(.2998)</u>	<u>.0000</u>
		<u>.0000</u>

Marion Charter School (#9670)

124. [Ref. 967001] The *ELL Student Plan* for one student did not identify all courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.6468	
130 ESOL	<u>(.6468)</u>	.0000

125. [Ref. 967002] ELL Committees for two students were not convened by October 1 (one student) or within 30 school days (one student) prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted the *ELL Student Plans* for the students were not completed until after the October 2023 reporting survey period and did not identify all courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	1.5584	
130 ESOL	<u>(1.5584)</u>	.0000

Findings

Marion Charter School (#9670) (Continued)

126. [Ref. 967003] *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.9116	
102 Basic 4-8	.4557	
130 ESOL	<u>(1.3673)</u>	<u>.0000</u>
		<u>.0000</u>

Marion County Acceleration Academy (#9738)

127. [Ref. 973802] We noted that the School reported various students for State funding using a course number unrelated to the subject area of instruction provided. Students completed coursework onsite and through Edmentum, an online learning platform. Documentation provided by the School demonstrating the work completed by the students on Edmentum did not always reconcile with the courses that were submitted for FTE reporting. In addition, students were reported only for the courses they were working on as of each reporting survey period. For the District to determine if the School’s teachers were properly certified, students should have been reported for the courses they were attempting to complete. Since we were able to determine that the students in our tests were provided instruction, we present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.

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128. [Ref. 973801] Marion Acceleration Academy was operated by Acceleration Academies; LLC with a contractual agreement in place to provide for eligible District students a community-based alternative education program, involving two programs. The School did not have a fixed bell schedule, and School personnel indicated that its daily operating hours of 8:00 am to 6:00 pm was the School’s bell schedule for both programs. Our review noted the following:

- The first program, Marion Prep, was for under-credited, over-aged 8th graders. The students were referred to the Program by the District. Students’ course schedules were reported only for the courses they were working on as of each reporting survey period. An analysis of the sign-in sheets for Marion Prep disclosed that students generally signed in at 7:45 am and signed out at 2:15 pm for the October 2023 reporting survey period and signed in at 9:15 am and signed out at 3:45 pm for the February 2024 reporting survey period. The Marion Prep bell schedule supported 1,800 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ *(Finding Continues on Next Page)*

Findings

Marion County Acceleration Academy (#9738) (Continued)

course schedules were reported for 1,500 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level.

- The second program was a high school for student dropouts that were not currently enrolled in an educational program within the District who were referred by the District. Upon enrollment, students signed a commitment form that stipulated 24 weekly hours of coursework with a minimum requirement for onsite instruction. Instruction was provided onsite and through Edmentum, an online learning platform. Based on the number of instructional hours outlined in the commitment form, the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2023-24*. Our recalculation of the FTE and hours of instruction disclosed that only 849.6 hours of the 900 hours of instruction were provided to 332 students (10 students in our Basic test, 3 students in our Basic with ESE Services test, and 2 students in our ESOL test) engaged in the high school program for the 2023-24 school year.

Accordingly, we propose the following adjustment:

103 Basic 9-12	(12.8168)	
113 Grades 9-12 with ESE Services	(1.7340)	
130 ESOL	(.0840)	(14.6348)

129. [Ref. 973803] Two Basic students, one ESE student, and one ELL student were not in attendance during the October 2023 and February 2024 reporting survey periods; consequently, the students should not have been reported for FEFP funding. These students were also cited and partially adjusted in Finding No. 128 (Ref. 973801). We propose the following adjustment:

103 Basic 9-12	(.9440)	
113 Grades 9-12 with ESE Services	(.4720)	
130 ESOL	(.9440)	(2.3600)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Marion County Acceleration Academy (#9738) (Continued)

130. [Ref. 973804] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. In addition, an ELL Committee meeting was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. This student was also cited and partially adjusted in Finding No. 128 (Ref. 973801). We propose the following adjustment:

	103 Basic 9-12	.9440	
	130 ESOL	<u>(.9440)</u>	<u>.0000</u>
			<u>(16.9948)</u>
	Proposed Net Adjustment		<u>(26.0864)</u>

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Marion County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) changes in procedures at the District ESOL department level (Findings 1, 10, 16, 17, 18, 23, 24, 33, 34, 38, 52, 86, 90, 105, 106, 112, and 113); (2) procedural and data entry errors by the District's ESE department (Findings 2, 32, 33, 34, 39, 40, 44, 56, 75, 87, 107, 108, 110, and 111); (3) procedures not followed or not implemented (Findings 8, 9, 11, 12, 19, 25, 26, 27, 35, 41, 42, 43, 54, 55, 58, 59, 60, 61, 62, 63, 64, 65, 67, 68, 69, 70, 71, 91, 92, 129, and 130); (4) data entry errors (Findings 7, 22, 66, 89, 103, 104, 119, and 128); (5) employees new to their position (Finding 35); (6) inadequate training (Findings 48, 49, 78, 79, 80, 81, 92, and 93); (7) staffing issues (Findings 53, 73, 74, 120, 121, and 122); (8) delays in assessments and meetings caused by school closures due to weather (Findings 124, 125, and 126); (9) teacher shortage (Findings 4, 29, 36, 45, 46, 51, 72, 77, 82, 94, and 109); (10) use of incorrect parent letter (Findings 5, 13, 47, 114, and 117); (11) teachers not reported to the School Board for out-of-field approval (Findings 14, 15, 20, 30, 37, 76, 83, and 84); (12) incorrect programming of the District's ESOL monthly report (Findings 21, 31, 50, 102, 115, and 116); (13) teacher with insufficient ESOL credits (Finding 28); and (14) teacher not certified (Finding 57). Although requested, District management did not provide causes for Findings 3, 6, 85, 88, 95, 96, 97, 98, 99, 100, 101, 118, 123, and 127.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) students are reported in the proper FEFP funding categories and cost center for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (3) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (4) students are provided the minimum required annual hours of instruction before being fully funded; (5) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support the students' reporting; (6) parents of ELL students are timely notified of their child's ESOL placement; (7) *ELL Student Plans* are timely prepared, include the students' course schedules with courses identified to employ ESOL strategies, and are retained in the students' files; (8) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (10) students in the Hospital and Homebound Program are reported for the scheduled instructional

time as supported by the students' IEPs; (11) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (12) virtual education students are reported in the correct FEFP Programs for the correct amount of FTE; (13) all teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board, and the students' parents are notified of the teacher's out-of-field assignment; and (14) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 2023-24

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2023-24

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

FTE General Instructions 2023-24

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Marion 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 Marion 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 Marion 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 appointed Superintendent of Schools. The District had 58 schools other than charter schools, 5 charter schools, 1 cost center, and 1 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$230 million was provided through the FEFP to the District for the District-reported 47,902.03 unweighted FTE as recalibrated, which included 961.19 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*

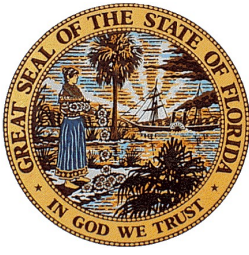
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

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

<u>School</u>	<u>Finding(s)</u>
1. Howard Middle School	1 through 5
2. Fort King Middle School	6 through 15
3. Ward-Highlands Elementary School	16 through 21
4. Lake Weir Middle School	22 through 30
5. Dr. N.H. Jones Elementary School	31 through 34
6. North Marion High School	35 through 47
7. Osceola Middle School	48 through 51
8. Vanguard High School	52 through 57
9. Hillcrest School	58 through 60
10. Lake Weir High School	61 through 72
11. Fort McCoy School	73 through 77
12. Belleview Middle School	78 through 85
13. Saddlewood Elementary School	86 through 88
14. Liberty Middle School	89 through 94
15. Hammett Bowen Jr. Elementary School	95 through 102
16. Horizon Academy at Marion Oaks	103 through 109
17. Marion Oaks Elementary School	110 through 117
18. Marion Virtual Franchise	118 and 119
19. Ina A. Colen Academy*	120 through 123
20. Marion Charter School*	124 through 126
21. Marion County Acceleration Academy	127 through 130

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722
Fax: (850) 488-6975

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

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

In our opinion, the Marion County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁸ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

⁸ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 5, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Marion 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 (688) 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 (38,653) 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	2,837
All Other FEFP Eligible Students	<u>35,816</u>
Total	<u>38,653</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(1)	-	-
Our tests included 295 of the 38,653 students reported as being transported by the District.	-	4	(2)
In conjunction with our general tests of student transportation we identified certain issues related to 10 additional students.	-	<u>10</u>	<u>(9)</u>
Totals	<u>(1)</u>	<u>14</u>	<u>(11)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Marion County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2023-24 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2023 reporting survey periods and the February and June 2024 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 53] Our general tests disclosed that the number of buses in operation was overstated by one bus in the October 2023 reporting survey period. The students reported on this bus were transported by another bus already included in the count of the number of buses in operation. We propose the following adjustment:

October 2023 Survey

Number of Buses in Operation (1)

2. [Ref. 51] Our general tests disclosed that 19,340 students were reported for an incorrect number of DIT for the October 2023 reporting survey period. The students were reported for 90 DIT rather than 87 DIT in accordance with the District's instructional calendar. We propose the following adjustments:

October 2023 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1,333)

All Other FEFP Eligible Students (18,007)

		Students Transported Proposed Net Adjustments
Findings		
<u>87 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1,333	
All Other FEFP Eligible Students	<u>18,007</u>	0
3. [Ref. 54] Our general tests disclosed that nine students were not marked as riding the bus. We propose the following adjustments:		
October 2023 Survey		
<u>87 Days in Term</u>		
All Other FEFP Eligible Students	(7)	
February 2024 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(1)</u>	(9)
4. [Ref. 55] Three students (two students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for two of these students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. The IEP for the remaining student was not available at the time of our examination and could not be subsequently located. We determined the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
October 2023 Survey		
<u>87 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	
February 2024 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
5. [Ref. 56] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:		
October 2023 Survey		
<u>87 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(1)

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 57] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence a valid address for the student; therefore, we were unable to determine if the student lived more than 2 miles from the student’s assigned school or was otherwise eligible for State transportation funding. We propose the following adjustment:

February 2024 Survey

90 Days in Term

All Other FEFP Eligible Students

(1)

(1)

Proposed Net Adjustment

(11)

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Marion County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) data entry errors (Findings 1 and 6); (2) an incorrect calculation of DIT due to school cancellations for weather days (Finding 2); (3) incomplete bus driver reports from unassigned bus drivers (Finding 3); (4) changes in IEPs not communicated to the transportation department (Finding 4); and (5) incorrect reporting of a courtesy rider (Finding 5).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (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 11 day window of the reporting survey period are reported for State transportation funding; (4) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; and (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

**NOTE A - SUMMARY
STUDENT TRANSPORTATION**

A summary discussion of the significant features of the Marion 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 Marion County

For the fiscal year ended June 30, 2024, the District received \$12.9 million for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2023	49	-	606
October 2023	264	19,340	1,665
February 2024	258	19,180	1,726
June 2024	<u>117</u>	<u>133</u>	<u>2,722</u>
Totals	<u>688</u>	<u>38,653</u>	<u>6,719</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



www.marionschools.net
1614 E. Fort King Street • Ocala FL 34471-2535
PO Box 670 • Ocala FL 34478-0670
352.671.7700
FRS 800.955.8770 (voice) • 800.955.8771 (TTY)

March 5, 2026

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

RE: Response – Preliminary and Tentative Report FEFP Fiscal Year Ended June 30, 2024

Dear Ms. Norman:

After review, the district concurs with the preliminary and tentative report findings which are found to be in alignment with those presented during the exit interview meeting with the auditor, Alex Riggins.

The district will continue to do inter-departmental collaborative work, re-training, as well as, review and update established processes to ensure compliance. These internal modifications will help to improve FTE student and student transportation reporting in future state reporting surveys. Specifically, the areas to ensure compliance for each finding is captured below.

Inter-departmental Collaborative Work

- Findings #
 - Student: 1, 3-4, 7, 9, 14-15, 20-21, 23, 29-31, 36-38, 45-47, 50-51, 53, 57, 63, 72, 76-78, 82-83, 85, 90, 94-95, 101-102, 109, 112, 115-117, 122-123, 125, 130
 - Transportation: 2, 4

Training/Retraining

- Findings #:
 - Student: 1, 9-10, 23, 28, 38, 41-43, 53, 62-63, 68-71, 78, 84, 90, 95, 112, 120, 122, 125, 130
 - Transportation: 1, 3,

Dr. Danielle Brewer
Superintendent

Dr. Allison Campbell
District 1

Lori Conrad
District 2

Eric Cummings
District 3

Nancy Thrower
District 4

Dr. Sarah James
District 5



An Equal Opportunity School District
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[FortifyFL – Report Suspicious Activity](#)

Updated or Implemented Processes

- Findings #:
 - Student: 1, 5, 8-10, 13-18, 20-21, 23-24, 30-31, 33-34, 37-38, 47-50, 52-53, 54, 62-65, 74, 76, 78-79, 83, 85-86, 90-91, 95-96, 101-102, 105-106, 112-126, 130
 - Transportation: 1, 2, 3, 4, 5, 6

Please contact Vickye Vaughns, Supervisor of Student Information and State Reporting, at 352-671-7700, with additional questions.

Sincerely,



Danielle Brewer, Ed.D.
Superintendent

DB/vv