

**LEON 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, Rocky Hanna served as Superintendent of the Leon County Schools and the following individuals served as School Board members:

	<u>District No.</u>
Alva Swafford Smith, Chair through 11-13-23	1
Rosanne Wood, Chair from 11-14-23, Vice Chair through 11-13-23	2
Darryl Jones	3
Laurie Lawson Cox	4
Dr. Marcus B. Nicolas	5

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

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

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LEON COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Leon 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, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 22 of the 141 teachers in our test. Seventeen (12 percent) of the 141 teachers in our test taught at charter schools and 7 (32 percent) of the 22 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic	183	47	26%	26	-	0%
Basic with ESE Services	127	16	13%	29	-	0%
ESOL	94	28	30%	61	15	25%
ESE Support Levels 4 and 5	62	-	0%	16	-	0%
Career Education 9-12	55	-	0%	53	-	0%
Totals	<u>521</u>	<u>91</u>		<u>185</u>	<u>15</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 99 of the 389 students in our student transportation test as well as exceptions for 268 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 56 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 80.5333 all applicable to District schools other than charter schools but has a potential impact on the District's weighted FTE of negative 142.8438 (140.3919 applicable to District schools other than charter schools

and 2.4519 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 338 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 \$734,179 (negative 142.8438 times \$5,139.73), of which \$721,577 is applicable to District schools other than charter schools and \$12,602 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 Leon 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 Leon County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 45 schools¹ other than charter schools, 5 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$158.9 million was provided through the FEFP to the District for the District-reported 33,630.52 unweighted FTE as recalibrated, which included 2,137.83 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

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

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

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

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

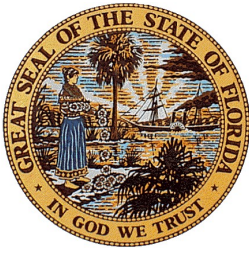
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey²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

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.

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 \$5.7 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

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

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records, the Leon County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

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

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance

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

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

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

Purpose of this Report

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

Respectfully submitted,

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

Sherrill F. Norman, CPA
Tallahassee, Florida
May 12, 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 Leon County District School Board (District) reported to the DOE 33,630.52 unweighted FTE as recalibrated, which included 2,137.83 unweighted FTE as recalibrated for charter schools, at 45 District schools other than charter schools, 5 charter schools, 2 cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2024. (See *NOTE B.*) The population of schools (54) 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 (12,705) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job-training.

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 26 of the 183 students in our Basic test,⁴ 29 of the 127 students in our Basic with ESE services test,⁵ 61 of the 94 students in our ESOL test,⁶ 16 of the 62 students in our ESE Support Levels 4 and 5 test,⁷ and 53 of the 55 students in our Career Education 9-12 test.⁸ Forty-seven (26 percent) of the 183 students in our Basic test attended charter schools and none of the 26 students with exceptions attended charter schools. Sixteen (13 percent) of the 127 students in our Basic with ESE Services test attended charter schools and none of the 29 students with exceptions attended charter schools. Twenty-eight (30 percent) of the 94 students in our ESOL test attended charter schools and 15 (25 percent) of the 61 students with exceptions attended charter schools. None of the 62 students in our ESE Support Levels 4 and 5 test and none of the 55 students in our Career Education 9-12 test attended charter schools.

⁴ For Basic, the material noncompliance is composed of Findings 10 and 35 on *SCHEDULE D*.

⁵ For Basic with ESE Services, the material noncompliance is composed of Findings 4, 5, 6, 10, 20, 28, 35, and 56 on *SCHEDULE D*.

⁶ For ESOL, the material noncompliance is composed of Findings 2, 3, 7, 10, 11, 17, 18, 27, 29, 33, 34, 38, 40, 41, 46, 52, and 53 on *SCHEDULE D*.

⁷ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 10, 12, 21, 22, 23, 24, 30, 31, 35, and 42 on *SCHEDULE D*.

⁸ For Career Education 9-12, the material noncompliance is composed of Findings 10 and 35 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	50	15	9,781	183	26	24,777.8100	159.7070	(.0019)
Basic with ESE Services	52	16	2,447	127	29	7,671.6100	117.6219	(.8231)
ESOL	40	13	263	94	61	488.9600	58.0390	(43.9080)
ESE Support Levels 4 and 5	25	9	107	62	16	155.3700	58.9958	(17.6304)
Career Education 9-12	7	2	<u>107</u>	<u>55</u>	<u>53</u>	<u>536.7700</u>	<u>15.7373</u>	<u>(18.1699)</u>
All Programs	54	16	<u>12,705</u>	<u>521</u>	<u>185</u>	<u>33,630.5200</u>	<u>410.1010</u>	<u>(80.5333)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (348, of which 306 are applicable to District schools other than charter schools and 42 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, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 22 of the 141 teachers in our test.⁹ Seventeen (12 percent) of the 141 teachers in our test taught at charter schools and 7 (32 percent) of the 22 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.

⁹ For teachers, the material noncompliance is composed of Findings 8, 9, 13, 14, 15, 16, 25, 26, 32, 36, 39, 43, 44, 45, 47, 48, 49, 54, and 55 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	3.4124	1.122	3.8287
102 Basic 4-8	12.8809	1.000	12.8809
103 Basic 9-12	(37.2321)	.988	(36.7853)
111 Grades K-3 with ESE Services	.4997	1.122	.5607
112 Grades 4-8 with ESE Services	2.6716	1.000	2.6716
113 Grades 9-12 with ESE Services	(3.9944)	.988	(3.9465)
130 ESOL	(22.9711)	1.208	(27.7491)
254 ESE Support Level 4	(14.1139)	3.706	(52.3061)
255 ESE Support Level 5	(3.5165)	5.707	(20.0687)
300 Career Education 9-12	(18.1699)	1.072	(19.4781)
Subtotal	(80.5333)		(140.3919)

Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	15.5983	1.122	17.5013
102 Basic 4-8	5.3386	1.000	5.3386
130 ESOL	(20.9369)	1.208	(25.2918)
Subtotal	.0000		(2.4519)

Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	19.0107	1.122	21.3300
102 Basic 4-8	18.2195	1.000	18.2195
103 Basic 9-12	(37.2321)	.988	(36.7853)
111 Grades K-3 with ESE Services	.4997	1.122	.5607
112 Grades 4-8 with ESE Services	2.6716	1.000	2.6716
113 Grades 9-12 with ESE Services	(3.9944)	.988	(3.9465)
130 ESOL	(43.9080)	1.208	(53.0409)
254 ESE Support Level 4	(14.1139)	3.706	(52.3061)
255 ESE Support Level 5	(3.5165)	5.707	(20.0687)
300 Career Education 9-12	(18.1699)	1.072	(19.4781)
Total	(80.5333)		(142.8438)

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>Districtwide</u>	<u>Proposed Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0031</u>	<u>#0092</u>	
101 Basic K-3	(1.9997)	.7282	.....	(1.2715)
102 Basic 4-8	(2.0445)	1.2279	1.5827	.7661
103 Basic 9-12	(4.1803)	.....	.....	(4.1803)
111 Grades K-3 with ESE Services	.....	.4997	.....	.4997
112 Grades 4-8 with ESE Services	(.5000)	.....	(.9996)	(1.4996)
113 Grades 9-12 with ESE Services	(1.5000)	.....	.....	(1.5000)
130 ESOL	.....	(2.4558)	(.5831)	(3.0389)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>(.2565)</u>	<u>.....</u>	<u>.....</u>	<u>(.2565)</u>
Total	<u>(10.4810)</u>	<u>.0000</u>	<u>.0000</u>	<u>(10.4810)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u> ¹				Balance Forward
		<u>#0161</u>	<u>#0381</u>	<u>#0411</u>	<u>#0481</u>	
101	(1.2715)	.....	3.1377	.....	1.5462	3.4124
102	.7661	.....	4.3658	1.5000	1.1824	7.8143
103	(4.1803)	(3.0121)	.....	.5000	.....	(6.6924)
111	.4997	.....	.....	.....	.....	.4997
112	(1.4996)	.....	.....	1.2799	.....	(.2197)
113	(1.5000)	(2.6777)	.....	9.3208	.....	5.1431
130	(3.0389)	(2.2297)	(7.5035)	.....	(2.7286)	(15.5007)
254	.0000	(1.0366)	.....	(8.5842)	.....	(9.6208)
255	.0000	.....	.....	(4.5165)	.....	(4.5165)
300	<u>(.2565)</u>	<u>(14.2153)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(14.4718)</u>
Total	<u>(10.4810)</u>	<u>(23.1714)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(34.1524)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0511</u>	<u>#0531</u>	<u>#1141</u>	<u>#1151</u>	
101	3.4124	.....	.....	.....	.....	3.4124
102	7.8143	.8634	.7168	.....	2.0044	11.3989
103	(6.6924)	.....	.....	(30.5397)	.....	(37.2321)
111	.4997	.....	.....	.....	.....	.4997
112	(.2197)	(.4998)	1.0000	.....	.....	.2805
113	5.1431	.....	.....	(9.1375)	.....	(3.9944)
130	(15.5007)	(.3636)	(.7168)	(2.9036)	(2.0044)	(21.4891)
254	(9.6208)	(1.0000)	(1.0000)	(.0444)	.....	(11.6652)
255	(4.5165)	1.0000	.....	.....	.....	(3.5165)
300	<u>(14.4718)</u>	.....	.....	<u>(3.6981)</u>	.....	<u>(18.1699)</u>
Total	<u>(34.1524)</u>	<u>.0000</u>	<u>.0000</u>	<u>(46.3233)</u>	<u>.0000</u>	<u>(80.4757)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#1201</u>	<u>#1402*</u>	<u>#1425*</u>	<u>#1451*</u>	
101	3.4124	.....	.8608	2.9120	11.8255	19.0107
102	11.3989	1.4820	.....	4.0554	1.2832	18.2195
103	(37.2321)	.....	.....	.....	.....	(37.2321)
111	.4997	.....	.....	.....	.....	.4997
112	.2805	2.4487	.....	.....	.....	2.7292
113	(3.9944)	.....	.....	.....	.....	(3.9944)
130	(21.4891)	(1.4820)	(.8608)	(6.9674)	(13.1087)	(43.9080)
254	(11.6652)	(2.4487)	.....	.....	.....	(14.1139)
255	(3.5165)	.....	.....	.....	.....	(3.5165)
300	<u>(18.1699)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(18.1699)</u>
Total	<u>(80.4757)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(80.4757)</u>

¹These 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>#7004</u>	<u>Total</u>
101 Basic K-3	19.0107	.....	19.0107
102 Basic 4-8	18.2195	.....	18.2195
103 Basic 9-12	(37.2321)	.....	(37.2321)
111 Grades K-3 with ESE Services	.4997	.....	.4997
112 Grades 4-8 with ESE Services	2.7292	(.0576)	2.6716
113 Grades 9-12 with ESE Services	(3.9944)	.....	(3.9944)
130 ESOL	(43.9080)	.....	(43.9080)
254 ESE Support Level 4	(14.1139)	.....	(14.1139)
255 ESE Support Level 5	(3.5165)	.....	(3.5165)
300 Career Education 9-12	<u>(18.1699)</u>	.....	<u>(18.1699)</u>
Total	<u>(80.4757)</u>	<u>(.0576)</u>	<u>(80.5333)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Leon 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

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.

**Proposed Net
Adjustments
(Unweighted FTE)**

Districtwide – FTE Null Students Report

1. [Ref. 101] Our review of the *FTE Null Students Report* generated from FOCUS, the District’s automated Web-based student attendance and recordkeeping system, disclosed that the start date of the 11-day FTE attendance window for the October 2023 reporting survey period was incorrectly set as September 22, 2023, instead of September 29, 2023. Subsequently, District management identified 21 students, not in our test, at 15 schools that should not have been reported for FEFP funding for the October 2023 reporting survey period. We confirmed, through a review of FOCUS records, that the students were not in attendance during the 11-day FTE survey window. Accordingly, we propose the following adjustment:

101 Basic K-3	(1.9997)	
102 Basic 4-8	(2.0445)	
103 Basic 9-12	(4.1803)	
112 Grades 4-8 with ESE Services	(.5000)	
113 Grades 9-12 with ESE Services	(1.5000)	
300 Career Education 9-12	(.2565)	(10.4810)
		(10.4810)

Findings

Kate Sullivan Elementary School (#0031)

2. [Ref. 3101] ELL Committees for three students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. Additionally, we noted that the students' *ELL Student Plans* were either not available at the time of our examination and could not be subsequently located (two students) or were not locked from editing in FOCUS until September 20, 2024, which was after the February 2024 reporting survey period (one student). We propose the following adjustment:

101 Basic K-3	.4093	
102 Basic 4-8	1.2279	
130 ESOL	<u>(1.6372)</u>	.0000

3. [Ref. 3102] The *ELL Student Plan* for one student covering the 2023-2024 school year was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8186	
130 ESOL	<u>(.8186)</u>	.0000

4. [Ref. 3103] The FTE for one student was incorrectly reported in Basic for the October 2023 reporting survey period. The student's EP covered the October 2023 reporting survey period and supported reporting in Basic with ESE Services. We propose the following adjustment:

101 Basic K-3	(.4997)	
111 Grades K-3 with ESE Services	<u>.4997</u>	.0000
		<u>.0000</u>

Augusta RAA Middle School (#0092)

5. [Ref. 9201] School records for one ESE student did not demonstrate that required personnel participated in the meeting for an amended IEP. We propose the following adjustment:

102 Basic 4-8	.4998	
112 Grades 4-8 with ESE Services	<u>(.4998)</u>	.0000

6. [Ref. 9202] The EP for one ESE student covering the October 2023 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Augusta RAA Middle School (#0092) (Continued)

102 Basic 4-8	.4998	
112 Grades 4-8 with ESE Services	(.4998)	.0000

7. [Ref. 9203] An ELL Committee for one student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4998	
130 ESOL	(.4998)	.0000

8. [Ref. 9271] One teacher taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.0833	
130 ESOL	(.0833)	.0000
		<u>.0000</u>

Amos P. Godby High School (#0161)

9. [Ref. 16173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the student is already cited in Finding 12 (Ref. 16103), we present this disclosure finding with no proposed adjustment. .0000

10. [Ref. 16101] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to 1,468 students (13 students were in our Basic test, 11 students were in our Basic with ESE Services test, 10 students were in our ESOL test, 2 students were in our ESE Support Levels 4 and 5 test, and 5 students were in our Career Education 9-12 test) as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2023-24*. Specifically, we noted:

- The 12th-grade students (210 students) were released on May 21, 2024, which was 3 school days prior to the last day of school for the rest of the student population (1,258 students). The early release of the students, combined with the District not obtaining a waiver or making up 7 days that the School was closed due to inclement weather, resulted in overreporting the FTE. Our recalculation

(Finding Continues on Next Page)

Findings

Amos P. Godby High School (#0161) (Continued)

of the FTE and hours of instruction for the 210 students disclosed that only 874.2667 hours of the required 900 hours of instruction were provided for the 2023-24 school year.

- Our review of the remaining School’s population (1,258 students in grades 9-11) disclosed that the students were only provided 885.52 hours of the required 900 hours of instruction for the 2023-24 school year due to closures for inclement weather.

We propose the following adjustment:

103 Basic 9-12	(17.6429)	
113 Grades 9-12 with ESE Services	(3.6777)	
130 ESOL	(.4085)	
254 ESE Support Level 4	(.0366)	
300 Career Education 9-12	<u>(1.4057)</u>	(23.1714)

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

103 Basic 9-12	1.2472	
130 ESOL	<u>(1.2472)</u>	.0000

12. [Ref. 16103] 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

13. [Ref. 16171] One teacher taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline until January 17, 2024, which was after the October 2023 reporting survey window. We propose the following adjustment:

103 Basic 9-12	.1640	
130 ESOL	<u>(.1640)</u>	.0000

14. [Ref. 16172] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2460	
130 ESOL	<u>(.2460)</u>	.0000

Findings

Amos P. Godby High School (#0161) (Continued)

15. [Ref. 16174] One teacher taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1640	
130 ESOL	<u>(.1640)</u>	.0000

16. [Ref. 16175] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. The District provided documentation recommending to the Board that the teacher be designated as an expert in agriculture; however, the supporting documentation evidencing the teacher’s required qualifications and Board Approval was not provided. We propose the following adjustment:

103 Basic 9-12	12.8096	
300 Career Education 9-12	<u>(12.8096)</u>	.0000
		<u>(23.1714)</u>

Gilchrist Elementary School (#0381)

17. [Ref. 38101] The files for ten students did not contain *ELL Student Plans* covering either the October 2023 reporting survey period (one student) or the 2023-24 school year (nine students). Additionally, we noted the following for five of the ten students:

- An ELL Committee was not convened by October 1 to consider three of the students’ continued ESOL placements beyond 3 years from each student’s DEUSS.
- One student scored English language proficient on the Spring 2023 World-Class Instructional Design and Assessment Screener and Level 5 on the Florida Standards Assessment in English Language Arts tests; however, School records did not demonstrate that an ELL Committee was convened to consider the student’s continued ESOL placement.
- School records did not demonstrate that the parents of one student were notified of the student’s placement in ESOL.

We propose the following adjustment:

101 Basic K-3	2.3191	
102 Basic 4-8	4.3658	
130 ESOL	<u>(6.6849)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gilchrist Elementary School (#0381) (Continued)

18. [Ref. 38102] School records did not evidence that the parents of one ELL student were notified of the student’s ESOL placement. We propose the following adjustment:

101 Basic K-3	.8186	
130 ESOL	(.8186)	<u>.0000</u>
		<u>.0000</u>

Gretchen Everhart School (#0411)

19. [Ref. 41101] The course schedules for the students in our test were incorrectly reported. The School’s bell schedule supported 1,775 weekly instructional minutes for all grades; and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,500 CMW to 1,615 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported 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. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in future proposed adjustments.

.0000

20. [Ref. 41102] The IEP for one ESE student, covering the February 2024 reporting survey period, was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

21. [Ref. 41103] The *Matrix of Services* forms for three students in our ESE Support Levels 4 and 5 test were not reviewed and updated when the students’ IEPs were amended. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.4999)	
255 ESE Support Level 5	(.5000)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gretchen Everhart School (#0411) (Continued)

22. [Ref. 41104] For one student in our ESE Support Level 4 and 5 test, source attendance documentation completed by a substitute teacher to evidence the student's attendance during the October 2023 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.5000)	(.5000)
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23. [Ref. 41105] For two students in our ESE Support Levels 4 and 5 test School records did not demonstrate that required personnel participated in the IEP meetings. We propose the following adjustment:

102 Basic 4-8	1.0000	
103 Basic 9-12	.5000	
254 ESE Support Level 4	(<u>1.5000</u>)	.0000

24. [Ref. 41106] One ESE student was not reported in accordance with the student's *Matrix of Services* form for the February 2024 reporting survey period. We propose the following adjustment:

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

25. [Ref. 41171] 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 and ESE but taught courses that 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:

112 Grades 4-8 with ESE Services	.7800	
254 ESE Support Level 4	(<u>.7800</u>)	.0000

26. [Ref. 41172/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in ESE but taught courses that required certification in Elementary Education. We propose the following adjustments:

<u>Ref. 41172</u>		
113 Grades 9-12 with ESE Services	3.4365	
254 ESE Support Level 4	(1.4365)	
255 ESE Support Level 5	(<u>2.0000</u>)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gretchen Everhart School (#0411) (Continued)

Ref. 41173		
113 Grades 9-12 with ESE Services	4.3843	
254 ESE Support Level 4	(2.8678)	
255 ESE Support Level 5	(1.5165)	.0000
		(.5000)

Killearn Lakes Elementary School (#0481)

27. [Ref. 48101] ELL Committees for four students were not convened by October 1 (three students) or within 30 school days (one student) prior to the DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted the English language proficiency of one student was not timely assessed. We propose the following adjustment:

101 Basic K-3	1.5462	
102 Basic 4-8	1.1824	
130 ESOL	(2.7286)	.0000
		.0000

Desoto Trail Elementary School (#0511)

28. [Ref. 51101] The IEP for one ESE student was not prepared until February 16, 2024, which was after the February 2024 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4998	
112 Grades 4-8 with ESE Services	(.4998)	.0000

29. [Ref. 51102] The *ELL Student Plan* for one ELL student covering the 2023-24 school year was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.3636	
130 ESOL	(.3636)	.0000

30. [Ref. 51103] One ESE student in our ESE Support Levels 4 and 5 test was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
		.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Deerlake Middle School (#0531)

31. [Ref. 53101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

32. [Ref. 53171] One teacher taught a Language Arts course that included ELL students but was not approved by the School Board to teach out of field in ESOL. 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	.7168	
130 ESOL	<u>(.7168)</u>	<u>.0000</u>
		<u>.0000</u>

Lawton Chiles High School (#1141)

33. [Ref. 114101] The *ELL Student Plans* for seven students were not completed timely to the October 2023 or February 2024 reporting survey periods. We propose the following adjustment:

103 Basic 9-12	2.4171	
130 ESOL	<u>(2.4171)</u>	.0000

34. [Ref. 114102] For one ELL student, School records did not evidence that the student's parents were notified of the student's ESOL placement until after the February 2024 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.1588	
130 ESOL	<u>(.1588)</u>	.0000

35. [Ref. 114103] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to 1,871 students who were not scheduled for the School's optional 7th period class (13 students were in our Basic test, 12 students were in our Basic with ESE Services test, 2 students were in our ESE Support Levels 4 and 5 test, and 48 students were in our Career Education 9-12 test) as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2023-24*. Specifically, we noted: *(Finding Continues on Next Page)*

Findings

Lawton Chiles High School (#1141) (Continued)

- The 12th-grade students (421 students) were released on May 17, 2024, which was 5 school days prior to the last day of school for the rest of the student population (1,450 students). The early release of the students, combined with the District not obtaining a waiver or making up 5 days that the School was closed due to inclement weather, resulted in overreporting the FTE. Our recalculation of the FTE and hours of instruction for the 421 students disclosed that only 858.67 hours of the required 900 hours of instruction were provided for the 2023-24 school year.
- Our review of the remaining School’s population (1,450 students in grades 9-11) disclosed that the students were only provided 880 hours of the required 900 hours of instruction for the 2023-24 school year due to closures for inclement weather.

We propose the following adjustment:

103	Basic 9-12	(33.3521)	
113	Grades 9-12 with ESE Services	(9.1375)	
130	ESOL	(.0912)	
254	ESE Support Level 4	(.0444)	
300	Career Education 9-12	<u>(3.6981)</u>	(46.3233)

36. [Ref. 114171] One teacher taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103	Basic 9-12	.2365	
130	ESOL	<u>(.2365)</u>	.0000
			<u>(46.3233)</u>

Swift Creek Middle School (#1151)

37. [Ref. 115102] The course schedules for the students in our test were incorrectly reported. The School’s bell schedule supported 1,675 weekly instructional minutes for all grades and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,500 CMW to 1,570 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Swift Creek Middle School (#1151) (Continued)

FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in future proposed adjustments. .0000

38. [Ref. 115101] ELL Committees for three students were not convened by October 1 (one student) or within 30 school days prior to the DEUSS anniversary dates (two students) to consider the continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.8378	
130 ESOL	<u>(1.8378)</u>	.0000

39. [Ref. 115171] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	<u>.0000</u>
		<u>.0000</u>

William J Montford III Middle School (#1201)

40. [Ref. 120101] An ELL Committee for one student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4842	
130 ESOL	<u>(.4842)</u>	.0000

41. [Ref. 120102] The *ELL Student Plan* for one ELL student for the 2023-24 school year was not dated; therefore, we could not determine when it was completed. We propose the following adjustment:

102 Basic 4-8	.6868	
130 ESOL	<u>(.6868)</u>	.0000

42. [Ref. 120103] The *Matrix of Services* forms for two ESE students were not reviewed and updated when the students' IEPs were amended. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

William J Montford III Middle School (#1201) (Continued)

112 Grades 4-8 with ESE Services	1.4999	
254 ESE Support Level 4	(1.4999)	.0000

43. [Ref. 120171] One teacher was approved by the School Board to teach out of field in Elementary Education on September 27, 2022; however, the teacher had earned none of the 6 college credits or equivalent toward certification required by SBE Rule 6A-1.0503, FAC. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9488	
254 ESE Support Level 4	(.9488)	.0000

44. [Ref. 120172] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.3110	
130 ESOL	(.3110)	.0000
		<u>.0000</u>

The School Of Arts And Sciences On Thomasville (#1402) Charter School

45. [Ref. 140271] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.8608	
130 ESOL	(.8608)	.0000
		<u>.0000</u>

Tallahassee School Of Math & Sciences (#1425) Charter School

46. [Ref. 142501] ELL Committees for six students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	1.6828	
102 Basic 4-8	2.9725	
130 ESOL	(4.6553)	.0000

47. [Ref. 142571/73] Two teachers taught Language Arts courses that included ELL students but had earned only 60 of the 120 (Ref. 142571) and none of the 60 (Ref. 142573) 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 adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tallahassee School Of Math & Sciences (#1425) Charter School (Continued)

<u>Ref. 142571</u>			
101 Basic K-3	.5514		
130 ESOL	<u>(.5514)</u>	.0000	
<u>Ref. 142573</u>			
102 Basic 4-8	1.0829		
130 ESOL	<u>(1.0829)</u>	.0000	

48. [Ref. 142572] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.5514		
130 ESOL	<u>(.5514)</u>	.0000	

49. [Ref. 142574] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Math but taught a course that required certification in Elementary Education. We also noted the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.1264		
130 ESOL	<u>(.1264)</u>	<u>.0000</u>	
		<u>.0000</u>	

Renaissance Academy (#1441) Charter School

50. [Ref. 144101] Our examination of the School’s attendance record keeping procedures 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 student sign-in/sign-out sheets, manual attendance records completed by substitute teachers was not always clear, and the attendance records in FOCUS completed by the registrar were not always supported or accurate. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments. We present this disclosure finding with no proposed adjustment.

.0000

Findings

Renaissance Academy (#1441) Charter School (Continued)

51. [Ref. 144102] Our examination of the attendance procedures disclosed that the principal of Renaissance Academy did not certify student attendance for the October 2023, or February 2024 reporting survey periods as required by SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal’s designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys. The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal’s designee). The certification may be on a separate page of paper or included on the first page of the printed report. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments.

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Tallahassee Classical School (#1451) Charter School

52. [Ref. 145101] *ELL Student Plans* for eight ELL students were either not prepared (two students) or were not locked from editing in FOCUS until after the reporting survey periods (six students). Additionally, ELL Committees were not convened by October 1 to consider two of the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the criteria to exit the ESOL Program was met for one of the above students based on scores received on the Spring 2023 ACCESS 2.0 for ELLs; however, an ELL Committee was not convened to consider continued ESOL placement. We propose the following adjustment:

101 Basic K-3	2.1190	
102 Basic 4-8	1.2832	
130 ESOL	<u>(3.4022)</u>	.0000

53. [Ref. 145102] An ELL Committee for one student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4238	
130 ESOL	<u>(.4238)</u>	.0000

Findings

Tallahassee Classical School (#1451) Charter School (Continued)

54. [Ref. 145171/72] Two teachers taught Language Arts and Basic subject area classes that included ELL students but were not properly certified and were not appropriately approved by the Charter School Board to teach these students out of field in ESOL. Specifically, we noted that the Charter School Board’s minutes dated August 28, 2023, identified the teachers on a list of approved out-of-field teachers; however, this list did not identify the subject areas for which the teachers were approved to teach out of field. Further, the letter sent by the Charter School to parents dated October 9, 2023, notified parents that all out-of-field teachers had been approved to teach out of field but the letter did not identify the specific teachers. As such, the students’ parents were not appropriately notified of the teachers’ out-of-field status in ESOL. Additionally, we noted that the teachers had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907 (Ref. 145171 and 145172), or 6A-1.0503 (Ref. 145172), FAC, and the teacher’s training timeline. We propose the following adjustments:

<u>Ref. 145171</u>		
101 Basic K-3	2.5019	
130 ESOL	<u>(2.5019)</u>	.0000
<u>Ref. 145172</u>		
101 Basic K-3	6.7808	
130 ESOL	<u>(6.7808)</u>	.0000
		<u>.0000</u>

Leon County Virtual School Franchise (#7004)

55. [Ref. 700471] One teacher was approved to teach Biology out of field but had earned none of the 6 hours of college credit toward certification in Biology required by SBE Rule 6A-1.0503, FAC. Since the students’ courses were reported for only Basic funding, we present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.

.0000

56. [Ref. 700401] One ESE virtual education student was reported for FTE based on a full-credit completion; however, only a half-credit course was completed. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.0576)</u>	<u>(.0576)</u>
		<u>(.0576)</u>

Proposed Net Adjustment

(80.5333)

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Leon County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) clerical error (Findings 1, 4, 12, 24, and 30); (2) lack of training on ESOL compliance (Findings 2, 3, 7, 11, 27, 38, 46, 52, and 53); (3) staff oversights (Findings 5, 14 through 21, 23, 29, 31 through 34, 36, 39 through 45, 47, 48, 49, 51, 54, and 56); (4) staff turnover (Findings 6 and 28); (5) documentation not retained (Findings 22 and 50); (6) documentation not submitted (Finding 8); (7) verification of teacher's certification not completed prior to assignment in an instructional role (Finding 9); (8) the status of the teacher's ESOL training not confirmed (Finding 13); (9) school staff not requesting Board approval (Findings 25 and 26); (10) delay in accurate reporting of period time (Finding 37); and (11) oversight in adjusting the District calendar due to inclement weather (Findings 10 and 35). Although requested, District management did not provide a cause for Finding 55.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are enrolled and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (2) 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*; (3) principals certify attendance records attesting to their accuracy and completeness for each of the reporting survey periods; (4) students are reported for the instructional time provided, students' reported course schedules agree with the schools' bell schedules, and scheduled instructional time takes into account the District's term length as noted on the District calendar, early release days, school closures due to inclement weather, and specific CMW in the schools' bell schedules to meet the requirements of Section 1011.60(2), Florida Statutes, and SBE Rule 6A-1.045111, FAC; (5) the English language proficiency of students being considered for placement or continuation of their ESOL placements beyond 3 years of their accurately recorded DEUSS are appropriately assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments and their recommendations are documented in writing and retained; (6) *ELL Student Plans* are timely prepared and dated, include the student's complete course schedule, are accurate concerning services or supports to be provided, and retained in readily accessible files; (7) ELL student files contain proper documentation to support that parents are timely notified of the student's ESOL placement; (8) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (9) students' EPs or IEPs are retained and timely document the services to be provided and the participation of all required participants, including evidence that the students' parents were invited to participate; (10) procedures for the preparation of students' *Matrix of Services* forms are enhanced and properly followed to ensure that ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review if applicable when students' IEPs are prepared or reviewed, and are retained

in readily accessible files; (11) only virtual education courses that are timely completed are reported for FEFP funding; (12) teachers are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field if eligible (i.e., hold a valid State certificate), and the students' parents are timely notified of a teacher's out-of-field assignment; and (13) teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2023-24

Attendance

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

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

FTE General Instructions 2023-24

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

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

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

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

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

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

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

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

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

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2023-24

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Leon 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 Leon 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 Leon County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 45 schools other than charter schools, 5 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$158.9 million was provided through the FEFP to the District for the District-reported 33,630.52 unweighted FTE as recalibrated, which included 2,137.83 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*

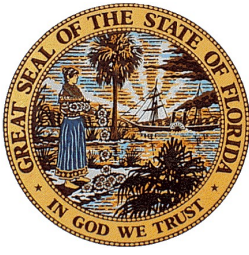
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<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>
. Districtwide – FTE Null Students Report	1
1. Kate Sullivan Elementary School	2 through 4
2. Augusta RAA Middle School	5 through 8
3. Amos P. Godby High School	9 through 16
4. Gilchrist Elementary School	17 and 18
5. Gretchen Everhart School	19 through 26
6. Killearn Lakes Elementary School	27
7. Desoto Trail Elementary School	28 through 30
8. Deerlake Middle School	31 and 32
9. Lawton Chiles High School	33 through 36
10. Swift Creek Middle School	37 through 39
11. William J Montford III Middle School	40 through 44
12. The School Of Arts And Sciences On Thomasville*	45
13. Tallahassee School Of Math & Sciences*	46 through 49
14. Renaissance Academy*	50 and 51
15. Tallahassee Classical School*	52 through 54
16. Leon County Virtual School Franchise	55 and 56

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

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

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹⁰ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

¹⁰ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
May 12, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Leon 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 (303) 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 (18,179) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	17
Hazardous Walking	278
IDEA – PK through Grade 12, Weighted	1,300
All Other FEFP Eligible Students	<u>16,584</u>
Total	<u>18,179</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 99 of 389 students in our student transportation test.¹¹

¹¹ For student transportation, the material noncompliance is composed of Findings 2, 5, 6, 7, 8, 9, 10, and 11 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(51)	-	-
Our tests included 389 of the 18,179 students reported as being transported by the District.	-	99	(74)
In conjunction with our general tests of student transportation we identified certain issues related to 268 additional students.	-	<u>268</u>	<u>(264)</u>
Totals	<u>(51)</u>	<u>367</u>	<u>(338)</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

Leon 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. 52] Our general tests disclosed that 9,228 students were reported for an incorrect number of DIT (130 in the July 2023 reporting survey period, 9,067 in the February 2024 reporting survey period, and 31 in the June 2024 reporting survey period). In July 2023, the students were reported for either 10 or 92 DIT rather than 8 or 24 DIT based on the District's instructional calendar. In February 2024, 1 day of instruction was missed due to inclement weather and the students should have been reported for 89 DIT rather than 90 DIT. In June 2024, the students were reported for 15 DIT rather than 11 DIT in accordance with the District's instructional calendar. We propose the following adjustments:

July 2023 Survey

92 Days in Term

Hazardous Walking	(1)
IDEA - PK through Grade 12, Weighted	(98)
All Other FEFP Eligible Students	(20)

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>10 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	(4)	
<u>8 Days in Term</u>		
Hazardous Walking	1	
IDEA - PK through Grade 12, Weighted	105	
All Other FEFP Eligible Students	24	
February 2024 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(9)	
Hazardous Walking	(167)	
IDEA - PK through Grade 12, Weighted	(551)	
All Other FEFP Eligible Students	(8,340)	
<u>89 Days in Term</u>		
Teenage Parents and Infants	9	
Hazardous Walking	167	
IDEA - PK through Grade 12, Weighted	551	
All Other FEFP Eligible Students	8,340	
June 2024 Survey		
<u>11 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	31	
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(31)	0

2. [Ref. 53] Our test of ridership for all 130 students reported in the July 2023 reporting survey period disclosed that the number of buses in operation was overreported by 35. Additionally, we noted one or more of the following for 96 of the 130 students reported (35 students in our test):

- Ninety-one students were either not marked as riding the bus (9 students) or were not listed on the bus drivers' reports (82 students) during the reporting survey period.
- Two students were not eligible to be reported for State transportation funding as the students were enrolled at the Leon County Juvenile Detention Center which does not require transportation services.

(Finding Continues on Next Page)

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2024 Survey

90 Days in Term

Hazardous Walking	(4)	
All Other FEFP Eligible Students	<u>4</u>	0

4. [Ref. 56] Our general tests disclosed that the number of buses in operation was overreported by 16 buses (10 during the October 2023 reporting survey period and 6 in the February 2024 reporting survey period). Specifically, the bus driver reports for 6 buses were not available at the time of our examination and could not be subsequently located, and 10 buses were incorrectly reported due to data entry errors or the combining of bus routes by transportation management. Consequently, we were unable to validate the ridership of 30 students. We propose the following adjustments:

October 2023 Survey

Number of Buses in Operation (16)

83 Days in Term

Hazardous Walking	(2)	
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(11)	

February 2024 Survey

Number of Buses in Operation (6)
(22)

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>(11)</u>	(30)

5. [Ref. 57] Our general tests disclosed 178 students (5 students in our test) were either not marked as riding the bus (54 students) or were not listed on the bus drivers' reports (124 students) for the reporting survey periods. Additionally, one student lived less than 2 miles from their assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

83 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	(19)	

February 2024 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>(155)</u>	(178)

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 58] One student in our test was not eligible to be reported for State transportation funding during the June 2024 reporting survey period as the student was not enrolled in school. We propose the following adjustment:

June 2024 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
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7. [Ref. 59] The IEP for one student in our test reported in the IDEA – PK through Grade 12, Weighted ridership category was not available at the time of our examination and could not be subsequently located. Consequently, the student was not eligible to be reported in the June 2024 reporting survey period. We propose the following adjustment:

June 2024 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
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8. [Ref. 60] Eighteen students in our test were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The students’ IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that 16 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining 2 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

83 Days in Term

IDEA - PK through Grade 12, Weighted	(10)	
All Other FEFP Eligible Students	8	

February 2024 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	7	

June 2024 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	(2)

**Students
Transported
Proposed Net
Adjustments**

Findings

9. [Ref. 61] One PK student in our test was incorrectly reported in the Teenage Parents and Infants ridership category. District records did not evidence that the student's parents were enrolled in the Teenage Parent Program; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2023 Survey

83 Days in Term

Teenage Parents and Infants	(1)	(1)
-----------------------------	-----	-----

10. [Ref. 62] Fourteen students in our test were incorrectly reported in the Hazardous Walking ridership category. Specifically, we noted that either the students lived more than 2 miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category (6 students) or District records did not demonstrate the students encountered a hazardous walking area to support State transportation funding in that ridership category (8 students). We propose the following adjustments:

October 2023 Survey

83 Days in Term

Hazardous Walking	(4)	
All Other FEFP Eligible Students	2	

February 2024 Survey

90 Days in Term

Hazardous Walking	(10)	
All Other FEFP Eligible Students	4	(8)

11. [Ref. 63] Twenty-four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

83 Days in Term

All Other FEFP Eligible Students	(10)	
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February 2024 Survey

90 Days in Term

All Other FEFP Eligible Students	(14)	(24)
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Proposed Net Adjustment

(338)

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Leon 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 2); (2) employee oversights (Findings 3, 5, 6, 8, 9 and 10); (3) bus driver shortages (Finding 4); (4) misplaced documentation (Finding 7); and (5) students reported in error due to incomplete data (Finding 11).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) all bus drivers' reports and associated route sheets documenting student ridership during the reporting survey periods are retained in readily accessible files, accurately prepared, and timely signed and dated by the bus drivers attesting to the validity of the students' ridership; (2) the number of DIT is accurately reported; (3) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (4) only those students who are documented as enrolled in school and are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the 11 day window of the reporting survey period are reported for State transportation funding; (5) only ESE students attending Extended School Year Programs as noted on the students' IEPs that also specify the need for transportation as a related service, or students attending a nonresidential DJJ program, are reported for State transportation funding during the summer reporting survey periods; (6) only students on school buses and whose IEPs document that they meet one of the five criteria required for weighted funding are reported in the IDEA – PK through Grade 12, Weighted ridership category; (7) only eligible students in Kindergarten through 6th grade attending an elementary school, who live less than 2 miles from their assigned school and must walk in a properly designated hazardous walking location in order to attend school, are reported in the Hazardous Walking ridership category; (8) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; and (9) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

FTE General Instructions 2023-24 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Leon 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 Leon County

For the fiscal year ended June 30, 2024, the District received \$5.7 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	50	130	1
October 2023	116	8,778	298
February 2024	110	9,142	450
June 2024	<u>27</u>	<u>129</u>	-
Totals	<u>303</u>	<u>18,179</u>	<u>749</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



SUPERINTENDENT ROCKY HANNA

BOARD CHAIR
Dr. Marcus Nicolas
BOARD VICE CHAIR
Darryl Jones

BOARD MEMBERS
Laurie Cox
Alva Swafford Smith
Rosanne Wood

May 12, 2026

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

Dear Ms. Norman,

Thank you for the comprehensive evaluation of the Leon County School District’s Full-Time Equivalent (FTE) Student Enrollment and Student Transportation process. This communication will serve as the official response to the finding and recommendations presented in the preliminary and tentative report – Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation for Fiscal Year Ended June 30, 2024.

We have reviewed the preliminary and tentative report and concur with the findings and recommendations provided. District and school site staff has worked diligently to develop and implement appropriate corrective actions to address all findings and recommendations. Further, we have improved process documentation and provided additional training to ensure all responsible staff has access to necessary resources and knowledge.

The summary below includes the specific corrective actions that have been implemented to address each finding included in the above referenced report.

FTE Student Enrollment Finding and Corrective Actions

Finding 1:	[Ref. 101]
Corrective Action:	The District’s Technology and Information Services (TIS) Department has implemented a comprehensive review process to help improve the accuracy of FTE data prior to submission to the Florida Department of Education (FLDOE). The review process will be completed and verified by an employee in the TIS Department prior to submission of FTE data and include verification of the dates included in the FTE attendance window.
Finding 2:	[Ref 3101]

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“EXCELLENCE BEGINS IN LEON COUNTY SCHOOLS”

Corrective Action:	The District's English for Speakers of Other Languages (ESOL) Department has created the <i>Three or More Year Committee Review Form</i> . This form will be used to document English Language Learners (ELL) committee meetings for all students receiving services beyond three years. The form will be maintained in the District's Student Information System – FOCUS. Additionally, the District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.
Finding 3:	[Ref. 3102]
Corrective Action:	The District's ESOL Department conducted a comprehensive Districtwide review to ensure that all forms were maintained and accurate for the audit period. Moving forward, periodic reviews of selected student files will be conducted to ensure that all forms are maintained and properly stored in FOCUS. Additionally, the District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.
Finding 4:	[Ref 3103]
Corrective Action:	The District's Gifted Department will complete a review of all gifted student records to ensure compliance with State requirements and proper reporting during the FTE Survey window.
Finding 5:	[Ref. 9201]
Corrective Action:	The District's Exceptional Student Education (ESE) Department utilizes a standardized Individualized Education Program (IEP) completion checklist. This checklist will be used by staff in the District's ESE Department to review all IEPs after the conclusion of the IEP meeting. The review will include certification of accuracy and completion of the IEP and also ensure signatures of all required personnel are obtained and appropriately reflected in the Student Information System.
Finding 6:	[Ref 9202]
Corrective Action:	The District's Gifted Department will complete a review of all gifted student records to ensure compliance with State requirements and proper reporting during the FTE Survey window.
Finding 7:	[Ref. 9203]

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"EXCELLENCE BEGINS IN LEON COUNTY SCHOOLS"

Corrective Action:	<p>The District’s ESOL Department has created the <i>Three or More Year Committee Review Form</i>. This form will be used to document ELL committee meetings for all students receiving services beyond three years. The form will be maintained in the District’s Student Information System – FOCUS.</p> <p>Additionally, the District’s ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.</p>
Finding 8:	[Ref 9271]
Corrective Action:	The District’s ESOL staff will identify teachers who are subject to in-service training requirements, provide notification to each teacher of the requirements and then monitor and track progress.
Finding 9:	[Ref. 16173]
Corrective Action:	The Human Resources Department will review teacher credentials prior to a final hiring decision. Teachers hired without a valid Statement of Eligibility or Teaching Certificate on file will undergo an additional review to ensure that all credentials are valid and received within 90 days of hire. Any teacher who does not meet the 90 days review requirements will be reassigned and/or terminated.
Finding 10:	[Ref 16101]
Corrective Action:	District leadership, in conjunction with school administration, revised bell schedules at high schools to add additional instructional minutes to the school day to ensure compliance with State instructional hour requirements. Moving forward, additional school days have been added to the school calendar as another measure to ensure compliance. Additionally, District and school administration will also review scheduling procedures and monitor schools to confirm that all future bell schedules meet minimum instructional time requirements prior to the start of each school year.
Finding 11:	[Ref. 16102]
Corrective Action:	The District’s ESOL Department has created the <i>Three or More Year Committee Review Form</i> . This form will be used to document ELL committee meetings for all students receiving services beyond three years. The form will be maintained in the District’s Student Information System – FOCUS.

	Additionally, the District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.
Finding 12:	[Ref 16103]
Corrective Action:	The site administrator will review the Matrix of Services forms for accuracy and sign to provide evidence of the completion of this review process. The District's ESE Department will review the Matrix of Services form after the conclusion of each IEP meeting and ensure accurate reporting in the FOCUS Student Information System.
Finding 13:	[Ref. 16171]
Corrective Action:	The District's ESOL staff will identify teachers who are subject to in-service training requirements, provide notification to each teacher of the requirements and then monitor and track progress.
Finding 14:	[Ref 16172]
Corrective Action:	The Human Resources Department will utilize the <i>Out-of-Field Teachers Report</i> in FOCUS and the <i>Newly Hired Report</i> in Skyward to ensure that all out-of-field teacher have been properly approved by the School Board. Additionally, school administrative teams will utilize the Out-of-Field template in FOCUS to provided notification to all parents of students enrolled in a class with an out-of-field teacher.
Finding 15:	[Ref. 16174]
Corrective Action:	The District's ESOL staff will identify teachers who are subject to in-service training requirements, provide notification to each teacher of the requirements and then monitor and track progress.
Finding 16:	[Ref 16175]
Corrective Action:	The Human Resources Department will review teacher credentials prior to a final hiring decision. Teachers hired without a valid Statement of Eligibility or Teaching Certificate on file will undergo an additional review to ensure that all credentials are valid and received within 90 days of hire. Any teacher who does not meet the 90 days review requirements will be reassigned and/or terminated.

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"EXCELLENCE BEGINS IN LEON COUNTY SCHOOLS"

Finding 17:	[Ref. 38101]
Corrective Action:	<p>The District’s ESOL Department has created the <i>Three or More Year Committee Review Form</i>. This form will be used to document ELL committee meetings for all students receiving services beyond three years. The form will be maintained in the District’s Student Information System – FOCUS.</p> <p>Additionally, the District’s ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.</p> <p>The District’s ESOL Department conducted a comprehensive Districtwide review to ensure that all forms were maintained and accurate for the audit period. Moving forward, periodic reviews of selected student files will be conducted to ensure that all forms are maintained and properly stored in FOCUS.</p>
Finding 18:	[Ref 38102]
Corrective Action:	The District’s ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.
Finding 19:	[Ref. 41101]
Corrective Action:	The District’s School Management Department, School Administration and TIS will monitor and review school bell schedules and student course schedules reported in FOCUS to ensure consistency, accuracy and compliance with established guidelines for reporting CMW at each school site.
Finding 20:	[Ref 41102]
Corrective Action:	The District’s ESE Department utilizes a standardized IEP completion checklist. This checklist will be used by staff in the District ESE Department to review all IEPs after the conclusion of the IEP meeting. The review will include certification of accuracy and completion of the IEP and also ensure signatures of all required personal are obtained and appropriately reflected in the Student Information System.
Finding 21:	[Ref. 41103]
Corrective Action:	The site administrator will review the Matrix of Services forms for accuracy and sign to provide evidence of the completion of this review process. The District ESE staff will

	review matrix documentation after each IEP meeting to ensure appropriate site review was conducted and documented.
Finding 22:	[Ref 41104]
Corrective Action:	<p>The District’s Business Services Office will review all attendance procedures related to ESE service documentation and FTE reporting requirements with school principals. Emphasis will be placed on the importance of maintaining complete and auditable source documentation during all FTE survey periods.</p> <p>School administration will review procedures requiring substitute teachers to submit attendance documentation directly to the designated school-based attendance contact at the conclusion of each instructional day. Administrators and front office personnel will verify receipt and retention of all substitute-generated attendance records during FTE survey windows.</p> <p>The District’s ESE and FTE staff will conduct periodic monitoring and provide technical assistance to ensure compliance with State Board Rule and DOE documentation requirements for ESE students, particularly those funded at Support Levels 4 and 5.</p>
Finding 23:	[Ref. 41105]
Corrective Action:	The District’s ESE Department utilizes a standardized IEP completion checklist. This checklist will be used by staff in the District ESE Department to review all IEPs after the conclusion of the IEP meeting. The review will include certification of accuracy and completion of the IEP and also ensure signatures of all required personal are obtained and appropriately reflected in the Student Information System.
Finding 24:	[Ref 41106]
Corrective Action:	The site administrator will review the Matrix of Services forms for accuracy and sign to provide evidence of the completion of this review process. The District’s ESE Department will review the Matrix of Services form after the conclusion of each IEP meeting and ensure accurate reporting in the FOUCS Student Information System.
Finding 25:	[Ref. 41171]

Corrective Action:	<p>The Human Resources Department will utilize the <i>Out-of-Field Teachers Report</i> in FOCUS and the <i>Newly Hired Report</i> in Skyward to ensure that all out-of-field teacher have been properly approved by the School Board.</p> <p>Additionally, school administrative teams will utilize the Out-of-Field template in FOCUS to provided notification to all parents of students enrolled in a class with an out-of-field teacher.</p>
Finding 26:	[Ref 41172/73]
Corrective Action:	<p>The Human Resources Department will utilize the <i>Out-of-Field Teachers Report</i> in FOCUS and the <i>Newly Hired Report</i> in Skyward to ensure that all out-of-field teacher have been properly approved by the School Board.</p> <p>Additionally, school administrative teams will utilize the Out-of-Field template in FOCUS to provided notification to all parents of students enrolled in a class with an out-of-field teacher.</p>
Finding 27:	[Ref. 48101]
Corrective Action:	<p>The District’s ESOL Department has created the <i>Three or More Year Committee Review Form</i>. This form will be used to document ELL committee meetings for all students receiving services beyond three years. The form will be maintained in the District’s Student Information System – FOCUS.</p> <p>Additionally, the District’s ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.</p>
Finding 28:	[Ref 51101]
Corrective Action:	The ESE Department staff will provide training to school ESE personnel regarding IEP timelines.
Finding 29:	[Ref. 51102]
Corrective Action:	The District’s ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention for all required forms.
Finding 30:	[Ref 51103]

Corrective Action:	The site administrator will complete the required review and provide the signature of approval for all Matrix of Services forms. The District's ESE Department will review the Matrix of Services form after the conclusion of each IEP meeting and ensure reports accurately report the approved matrix scores.
Finding 31:	[Ref. 53101]
Corrective Action:	The site administrator will review the Matrix of Services forms for accuracy and sign to provide evidence of the completion of this review process. The District's ESE Department will review the Matrix of Services form after the conclusion of each IEP meeting and ensure accurate reporting in the FOCUS Student Information System.
Finding 32:	[Ref 53171]
Corrective Action:	The Human Resources Department will utilize the <i>Out-of-Field Teachers Report</i> in FOCUS and the <i>Newly Hired Report</i> in Skyward to ensure that all out-of-field teacher have been properly approved by the School Board. Additionally, school administrative teams will utilize the Out-of-Field template in FOCUS to provided notification to all parents of students enrolled in a class with an out-of-field teacher.
Finding 33:	[Ref. 114101]
Corrective Action:	The District's ESOL Department conducted a comprehensive Districtwide review to ensure that all forms were maintained and accurate for the audit period. Moving forward, periodic reviews of selected student files will be conducted to ensure that all forms are maintained and properly stored in FOCUS. Additionally, the District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.
Finding 34:	[Ref 114102]
Corrective Action:	The District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention for all required forms.
Finding 35:	[Ref. 114103]

Corrective Action:	District leadership, in conjunction with school administration, revised bell schedules at high schools to add additional instructional minutes to the school day to ensure compliance with State instructional hour requirements. Moving forward, additional school days have been added to the school calendar as another measure to ensure compliance. Additionally, District and school administration will also review scheduling procedures and monitor schools to confirm that all future bell schedules meet minimum instructional time requirements prior to the start of each school year.
Finding 36:	[Ref. 114171]
Corrective Action:	The District's ESOL staff will identify teachers who are subject to in-service training requirements, provide notification to each teacher of the requirements and then monitor and track progress.
Finding 37:	[Ref. 115102]
Corrective Action:	The District's School Management Department, School Administration and TIS will monitor and review school bell schedules and student course schedules reported in FOCUS to ensure consistency, accuracy and compliance with established guidelines for reporting CMW at each school site.
Finding 38:	[Ref.115101]
Corrective Action:	<p>The District's ESOL Department has created the <i>Three or More Year Committee Review Form</i>. This form will be used to document ELL committee meetings for all students receiving services beyond three years. The form will be maintained in the District's Student Information System – FOCUS.</p> <p>Additionally, the District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.</p>
Finding 39:	[Ref. 115171]
Corrective Action:	The District's ESOL staff will identify teachers who are subject to in-service training requirements, provide notification to each teacher of the requirements and then monitor and track progress.
Finding 40:	[Ref. 120101]

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 "No person shall on the basis of sex, gender identity, marital status, sexual orientation, race, religion, ethnicity, national origin, age, color, pregnancy, disability, military status or genetic information be denied employment, receipt of services, access to or participation in school activities or programs if qualified to receive such services, or otherwise be discriminated against or placed in a hostile environment in any educational program or activity including those receiving federal financial assistance, except as provided by law." No person shall deny equal access or a fair opportunity to meet to, or discriminate against, any group officially affiliated with the Boy Scouts of America, or any other youth group listed in Title 36 of the United States Code as a patriotic society.

"EXCELLENCE BEGINS IN LEON COUNTY SCHOOLS"

Corrective Action:	<p>The District's ESOL Department has created the <i>Three or More Year Committee Review Form</i>. This form will be used to document ELL committee meetings for all students receiving services beyond three years. The form will be maintained in the District's Student Information System – FOCUS.</p> <p>Additionally, the District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.</p>
Finding 41:	[Ref. 120102]
Corrective Action:	The District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention for all required forms.
Finding 42:	[Ref. 120103]
Corrective Action:	The site administrator will review the Matrix of Services forms for accuracy and sign to provide evidence of the completion of this review process. The District's ESE Department will review the Matrix of Services form after the conclusion of each IEP meeting and ensure accurate reporting in the FOCUS Student Information System.
Finding 43:	[Ref. 120171]
Corrective Action:	The Human Resources Department will send letters to all out-of-field teachers at the beginning of each school year. Additionally, an email will be sent from the Human Resources Department to outline available options. Teachers that do not meet the requirements will not be reappointed. Additionally, Human Resources staff will routinely review the status of the newly hired employees to ensure that non-reappointed out-of-field staff are not reappointed at another school site.
Finding 44:	[Ref. 120172]
Corrective Action:	School administrative teams will utilize the Out-of-Field template in FOCUS to provided notification to all parents of students enrolled in a class with an out-of-field teacher.
Finding 45:	[Ref. 140271]
Corrective Action:	The LCS Charter School Liaison receives a report "Staff Certification Spreadsheet" for each charter school that includes certification status for all teachers. The information is reviewed and input into LCS Skyward Accounting Software for all charter school

	teachers. The LCS Charter School Liaison will review instructional assignments in FOCUS for all charter school teachers and compare the information to certification data contained in Skyward. If exceptions are noted, the LCS Charter School Liaison will reach out to the charter school administration for resolution.
Finding 46:	[Ref. 142501]
Corrective Action:	The District's ESOL Department has created the <i>Three or More Year Committee Review Form</i> . This form will be used to document ELL committee meetings for all students receiving services beyond three years. The form will be maintained in the District's Student Information System – FOCUS. Additionally, the District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.
Finding 47:	[Ref. 142571/73]
Corrective Action:	Each charter school tracks in-service training requirements for all of their teachers. The LCS Charter School Liaison will request documentation of teacher process towards completion of the requirements from each charter school at least annually.
Finding 48:	[Ref. 142572]
Corrective Action:	Each charter school submits letters to parents of students enrolled in an out-of-field teacher's class. The LCS charter school liaison will provide training and send email reminders regarding this requirement.
Finding 49:	[Ref. 142574]
Corrective Action:	The LCS Charter School Liaison will review and compare the list of out-of-field teachers submitted to LCS Charter School Department to the Charter School Governing Board minutes. If discrepancies are noted, the LCS Charter School Liaison will follow up the Charter School administration for resolution.
Finding 50:	[Ref. 144101]
Corrective Action:	Renaissance Academy is no longer operational. The school closed effective July 1, 2025. The LCS Charter School Liaison provides support, training and information regarding attendance requirements to all charter schools.

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"EXCELLENCE BEGINS IN LEON COUNTY SCHOOLS"

Finding 51:	[Ref. 144102]
Corrective Action:	Renaissance Academy is no longer operational. The school closed effective July 1, 2025. The LCS Charter School Liaison provides support, training and information regarding attendance requirements to all charter schools.
Finding 52:	[Ref. 145101]
Corrective Action:	<p>The District's ESOL Department has created the <i>Three or More Year Committee Review Form</i>. This form will be used to document ELL committee meetings for all students receiving services beyond three years. The form will be maintained in the District's Student Information System – FOCUS. Additionally, District staff responsible for ESOL will conduct periodic training to ensure all school site staff are properly trained and completing and maintained the form as required.</p> <p>The District's ESOL Department conducted a comprehensive Districtwide review to ensure that all forms were maintained and accurate for the audit period. Moving forward, periodic reviews of selected student files will be conducted to ensure that all forms are maintained and properly stored in FOCUS.</p> <p>Additionally, the District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.</p>
Finding 53:	[Ref. 145102]
Corrective Action:	<p>The District's ESOL Department has created the <i>Three or More Year Committee Review Form</i>. This form will be used to document ELL committee meetings for all students receiving services beyond three years. The form will be maintained in the District's Student Information System – FOCUS.</p> <p>Additionally, the District's ESOL Department will conduct periodic training to ensure all school site staff are properly trained. The training will include information regarding proper completion and retention of all required forms.</p>
Finding 54:	[Ref. 145171/72]
Corrective Action:	The LCS Charter School Liaison will review and compare the list of out-of-field teachers submitted to the LCS Charter School Department to the Charter School Governing Board minutes. If discrepancies are noted, the LCS Charter School Liaison will follow-up with the Charter School administration for resolution.

Finding 55:	[Ref. 700471]
Corrective Action:	The LCS Human Resources Department will identify teachers who are subject to in-service training requirements, provide notification to each teacher of the requirements and then monitor and track progress.
Finding 56:	[Ref. 700401]
Corrective Action:	The LCS Academic Services Department will review the process for reporting FTE to ensure all FTE is correctly reported.

FTE Transportation Findings and Corrective Actions

Finding 1:	[Ref. 52]
Corrective Action:	The District’s Technology and Information Services (TIS) Department has implemented a comprehensive review process to help improve the accuracy of FTE data prior to submission to the Florida Department of Education (FLDOE). The review process will be completed and verified by an employee in the TIS Department prior to submission of FTE data and include verification of Days-In-Term (DIT) for the FTE Survey window.
Finding 2:	[Ref 53]
Corrective Action:	The Transportation Department will coordinate with the Technology and Information Services (TIS) Department to ensure that student riders are reported in the appropriate ridership categories. TIS will provide a report to the Transportation Department including all students and their corresponding ridership categories. Transportation Department staff will consult with appropriate District staff including ESE and TIS staff to verify accuracy of the information provided. Any necessary corrections or adjustments will be forwarded to TIS to input into the FOCUS Student Information System. All required documentation will be maintained in FOCUS. The supporting documentation for the review and data verification process will be maintained electronically by the Transportation Department.
Finding 3:	[Ref. 54]
Corrective Action:	Transportation Department staff will utilize a report provided by TIS. This report includes all ridership categories, including Courtesy and Hazardous Walking Ridership Categories. Transportation Department staff will review the report and indicate the

	appropriate ridership category of each student listed on the report. This information will be provided to the TIS department for proper entry in the FOCUS student information system.
Finding 4:	[Ref 56]
Corrective Action:	All bus driver reports and associated route sheets have been reviewed and updated. The updated reports will be reviewed to ensure that the number of buses are accurately reflected. Staff will conduct routine reviews of documentation provided to ensure accuracy, timely submission and inclusion of the required signatures and dates. Further, training will be provided for staff members to ensure proper completion of all required documents.
Finding 5:	[Ref. 57]
Corrective Action:	All bus driver reports and associated route sheets have been reviewed and updated. The updated reports will be reviewed to ensure that the number of buses are accurately reflected. Staff will conduct routine reviews of documentation provided to ensure accuracy, timely submission and inclusion of the required signatures and dates. Further, training will be provided for staff members to ensure proper completion of all required documents.
Finding 6:	[Ref 58]
Corrective Action:	The Transportation Department will coordinate with the Technology and Information Services (TIS) Department to ensure that student riders are reported in the appropriate ridership categories. TIS will provide a report to the Transportation Department including all students and their corresponding ridership categories. Transportation Department staff will consult with appropriate District staff including ESE and TIS staff to verify accuracy of the information provided. Any necessary corrections or adjustments will be forwarded to TIS to input into the FOCUS Student Information System. All required documentation will be maintained in FOCUS. The supporting documentation for the review and data verification process will be maintained electronically by the Transportation Department.
Finding 7:	[Ref. 59]
Corrective Action:	The Transportation Department will coordinate with the Technology and Information Services (TIS) Department to ensure that student riders are reported in the appropriate ridership categories. TIS will provide a report to the Transportation Department including all students and their corresponding ridership categories. Transportation

	Department staff will consult with appropriate District staff including ESE and TIS staff to verify accuracy of the information provided. Any necessary corrections or adjustments will be forwarded to TIS to input into the FOCUS Student Information System. All required documentation will be maintained in FOCUS. The supporting documentation for the review and data verification process will be maintained electronically by the Transportation Department.
Finding 8:	[Ref 60]
Corrective Action:	The Transportation Department will coordinate with the Technology and Information Services (TIS) Department to ensure that student riders are reported in the appropriate ridership categories. TIS will provide a report to the Transportation Department including all students and their corresponding ridership categories. Transportation Department staff will consult with appropriate District staff including ESE and TIS staff to verify accuracy of the information provided. Any necessary corrections or adjustments will be forwarded to TIS to input into the FOCUS Student Information System. All required documentation will be maintained in FOCUS. The supporting documentation for the review and data verification process will be maintained electronically by the Transportation Department.
Finding 9:	[Ref. 61]
Corrective Action:	The Transportation Department will coordinate with the Technology and Information Services (TIS) Department to ensure that student riders are reported in the appropriate ridership categories. TIS will provide a report to the Transportation Department including all students and their corresponding ridership categories. Transportation Department staff will consult with appropriate District staff including ESE and TIS staff to verify accuracy of the information provided. Any necessary corrections or adjustments will be forwarded to TIS to input into the FOCUS Student Information System. All required documentation will be maintained in FOCUS. The supporting documentation for the review and data verification process will be maintained electronically by the Transportation Department.
Finding 10:	[Ref 62]
Corrective Action:	The Transportation Department will utilize a report provided by TIS. The report includes all ridership categories, including Courtesy and Hazardous Walking Ridership Categories. Transportation Department staff will review the report and indicate the appropriate ridership category for each student listed on the report. This information will be provided to TIS for proper entry in the FOCUS Student Information System.

Finding 11:	[Ref 63]
Corrective Action:	The Transportation Department will coordinate with the Technology and Information Services (TIS) Department to ensure that student riders are reported in the appropriate ridership categories. TIS will provide a report to the Transportation Department including all students and their corresponding ridership categories. Transportation Department staff will consult with appropriate District staff including ESE and TIS staff to verify accuracy of the information provided. Any necessary corrections or adjustments will be forwarded to TIS to input into the FOCUS Student Information System. All required documentation will be maintained in FOCUS. The supporting documentation for the review and data verification process will be maintained electronically by the Transportation Department.

The Leon County School District is committed to improving processes to ensure compliance with all governing authorities. We have already begun the work to address each finding and recommendation included in this report. The vast majority of the corrective actions listed above have been fully implemented and training efforts are ongoing to help to ensure full compliance. Again, we are appreciative of the valuable information gained throughout this audit process. The information gained will help us to achieve our mission and more effectively service the students of Leon County.

Sincerely,

Rocky Hanna
Superintendent