

**HENDRY COUNTY
DISTRICT SCHOOL BOARD**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and Student Transportation

For the Fiscal Year Ended June 30, 2025



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2024-25 fiscal year, Michael Swindle served as Superintendent of the Hendry County Schools and the following individuals served as School Board members:

	<u>District No.</u>
Dwayne E. Brown	1
Paul Samerdyke, Vice Chair	2
Amanda Nelson	3
Stephanie Busin	4
Jon Basquin, Chair	5

The team leader was Christopher E. Tynes, 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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HENDRY COUNTY DISTRICT SCHOOL BOARD
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HENDRY COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and student transportation, the Hendry 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, 2025. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 18 of the 91 teachers in our test.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 49 of the 123 students in our ESOL test and 3 of the 20 students in our ESE Support Levels 4 and 5 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 27 of the 230 students in our student transportation test as well as exceptions for 9 students identified in our general tests.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 30 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .9166 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 6.9702 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 27 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, 2025, was \$5,330.98 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$37,158 (negative 6.9702 times \$5,330.98), all of which is applicable to District schools other than 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 Hendry 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 Hendry 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 13 schools,¹ 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2025, State funding totaling \$94.6 million was provided through the FEFP to the District for the District-reported 14,350.38 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in

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

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

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

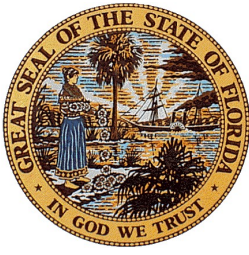
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey²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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. The District received \$1.9 million for student transportation as part of the State funding through the FEFP.

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

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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 Hendry 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, 2025. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2023-24* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records, the Hendry 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, 2025.

Other Reporting Required by *Government Auditing Standards*

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

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 29, 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 NOTES A3., A4., and A5.) For the fiscal year ended June 30, 2025, the Hendry County District School Board (District) reported to the DOE 14,350.38 unweighted FTE as recalibrated at 13 District schools, 1 cost center, and 2 virtual education cost centers. The District did not report any charter schools.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2025. (See NOTE B.) The population of schools (16) consisted of the total number of brick and mortar schools in the District that offered courses, including 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 (12,493) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 49 of the 123 students in our ESOL test⁴ and 3 of the 20 students in our ESE Support Levels 4 and 5 test.⁵ The District did not report any charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	15	5	10,133	63	1	10,636.9600	47.1630	59.7465
Basic with ESE Services	16	5	1,741	42	3	2,163.9300	37.0784	(2.0368)
ESOL	12	5	594	123	49	877.8800	83.7964	(56.5910)
ESE Support Levels 4 and 5	13	4	25	20	3	55.5500	17.0152	.5147
Career Education 9-12	5	-	-	-	-	616.0600	.0000	(2.5500)
All Programs	16	5	<u>12,493</u>	<u>248</u>	<u>56</u>	<u>14,350.3800</u>	<u>185.0530</u>	<u>(.9166)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (329) 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

⁴ For ESOL, the material noncompliance is composed of Findings 2, 8, 13, 20, 21, 22, 27, 28, and 29 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3 and 14 on *SCHEDULE D*.

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 approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 18 of the 91 teachers in our test.⁶

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.

⁶ For teachers, the material noncompliance is composed of Findings 4, 5, 6, 7, 10, 11, 12, 15, 16, 17, 23, 24, 25, and 30 on *SCHEDULE D*.

SCHEDULE B

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

<u>No.</u>	<u>Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101	Basic K-3	31.8469	1.118	35.6048
102	Basic 4-8	19.3757	1.000	19.3757
103	Basic 9-12	8.5239	.978	8.3364
112	Grades 4-8 with ESE Services	(1.4998)	1.000	(1.4998)
113	Grades 9-12 with ESE Services	(.5370)	.978	(.5252)
130	ESOL	(56.5910)	1.192	(67.4565)
254	ESE Support Level 4	.4959	3.697	1.8333
255	ESE Support Level 5	.0188	5.992	.1126
300	Career Education 9-12	<u>(2.5500)</u>	1.079	<u>(2.7515)</u>
Total		<u>(.9166)</u>		<u>(6.9702)</u>

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.</u>	<u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
		<u>#0020</u>	<u>#0151</u>	<u>#0171</u>	
101	Basic K-3	.....	6.6400	17.5339	24.1739
102	Basic 4-8	10.0369	1.7145	1.6704	13.4218
103	Basic 9-12	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	(.4998)	.....	.....	(.4998)
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(10.0369)	(8.8545)	(19.2043)	(38.0957)
254	ESE Support Level 4	(.0001)	.....	.....	(.0001)
255	ESE Support Level 5	.4999	.....	(.4166)	.0833
300	Career Education 9-12	.....	.....	.....	.0000
Total		<u>.0000</u>	<u>(.5000)</u>	<u>(.4166)</u>	<u>(.9166)</u>

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

<u>No.</u>	<u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹		<u>Total</u>
			<u>#0181</u>	<u>#7001</u>	
101	Basic K-3	24.1739	.....	7.6730	31.8469
102	Basic 4-8	13.4218	.....	5.9539	19.3757
103	Basic 9-12	.0000	8.1756	.3483	8.5239
112	Grades 4-8 with ESE Services	(.4998)	.....	(1.0000)	(1.4998)
113	Grades 9-12 with ESE Services	.0000	(.5370)	.....	(.5370)
130	ESOL	(38.0957)	(5.5201)	(12.9752)	(56.5910)
254	ESE Support Level 4	(.0001)	.4960	.....	.4959
255	ESE Support Level 5	.0833	(.0645)	.....	.0188
300	Career Education 9-12	<u>.0000</u>	<u>(2.5500)</u>	<u>.....</u>	<u>(2.5500)</u>
Total		<u>(.9166)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9166)</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

Hendry 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 2024 reporting survey periods and the February and June 2025 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2024 reporting survey period, the February 2025 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide – Principals’ Certification of Attendance Records

1. [Ref. 1] Our examination of the attendance procedures at the schools in our test and inquiries of District personnel disclosed that the principals did not certify student attendance for the 2024-25 school year as required by SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal’s designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys. The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal’s designee). The certification may be on a separate page of paper or included on the first page of the printed report. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in potential future proposed adjustments.

**Proposed Net
Adjustments
(Unweighted FTE)**

.0000

Findings

Labelle Middle School (#0020)

2. [Ref. 2001] *ELL Student Plans* for 13 students were either not completed until November 2024, after the October 2024 reporting survey period (5 students) or were not available at the time of our examination and could not be subsequently located (8 students). We propose the following adjustment:

102 Basic 4-8	6.7647	
130 ESOL	<u>(6.7647)</u>	.0000

3. [Ref. 2002/03] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustments:

<u>Ref. 2002</u>		
254 ESE Support Level 4	(.4999)	
255 ESE Support Level 5	<u>.4999</u>	.0000

<u>Ref. 2003</u>		
112 Grades 4-8 with ESE Services	(.4998)	
254 ESE Support Level 4	<u>.4998</u>	.0000

4. [Ref. 2070] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Social Science. We propose the following adjustment:

102 Basic 4-8	.1364	
130 ESOL	<u>(.1364)</u>	.0000

5. [Ref. 2071] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.2046	
130 ESOL	<u>(.2046)</u>	.0000

6. [Ref. 2072/74] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 2072</u>		
102 Basic 4-8	1.2944	
130 ESOL	<u>(1.2944)</u>	.0000

<u>Ref. 2074</u>		
102 Basic 4-8	.1364	
130 ESOL	<u>(.1364)</u>	.0000

Findings

Labelle Middle School (#0020) (Continued)

7. [Ref. 2073] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.5004	
130 ESOL	<u>(1.5004)</u>	<u>.0000</u>
		<u>.0000</u>

Labelle Elementary School (#0151)

8. [Ref. 15101] *ELL Student Plans* for two students were either not completed until November 15, 2024, which was after the October 2024 reporting survey period, or were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8400	
102 Basic 4-8	.4179	
130 ESOL	<u>(1.2579)</u>	<u>.0000</u>

9. [Ref. 15102] One PK student was incorrectly reported for FEFP funding in the October 2024 reporting survey period. An IEP for the student was not developed until October 29, 2024, which was after the October 2024 reporting survey period. We propose the following adjustment:

101 Basic K-3	<u>(.5000)</u>	<u>(.5000)</u>
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10. [Ref. 15170] One teacher had earned none of the 60 or 300 in-service training points in ESOL strategies required by SBE Rules 6A-.0607 and 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.2966	
130 ESOL	<u>(1.2966)</u>	<u>.0000</u>

11. [Ref. 15171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited *(Finding Continues on Next Page)*

Findings

Labelle Elementary School (#0151) (Continued)

temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

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

101 Basic K-3	3.3600	
130 ESOL	<u>(3.3600)</u>	.0000

12. [Ref. 15172] One teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-.0607 and 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.9400	
130 ESOL	<u>(2.9400)</u>	.0000
		<u>(.5000)</u>

Central Elementary School (#0171)

13. [Ref. 17101] *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	2.5722	
130 ESOL	<u>(2.5722)</u>	.0000

Findings

Central Elementary School (#0171) (Continued)

14. [Ref. 17102] The course schedule for one ESE student enrolled in the Hospital and Homebound Program incorrectly included on-campus instruction. We propose the following adjustment:

255 ESE Support Level 5	(.4166)	(.4166)
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15. [Ref. 17170/71] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

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

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

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

<u>Ref. 17170</u>		
101 Basic K-3	4.1530	
130 ESOL	(4.1530)	.0000
 <u>Ref. 17171</u>		
101 Basic K-3	3.3224	
130 ESOL	(3.3224)	.0000

Findings

Central Elementary School (#0171) (Continued)

16. [Ref. 17172/73] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 17172</u>		
101 Basic K-3	4.1639	
130 ESOL	<u>(4.1639)</u>	.0000
 <u>Ref. 17173</u>		
102 Basic 4-8	1.6704	
130 ESOL	<u>(1.6704)</u>	.0000

17. [Ref. 17174] One teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-.0607 and 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.3224	
130 ESOL	<u>(3.3224)</u>	.0000
		<u>(.4166)</u>

Labelle High School (#0181)

18. [Ref. 18101] For one ESE student, the IEP valid during the February 2025 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5036	
113 Grades 9-12 with ESE Services	<u>(.5036)</u>	.0000

19. [Ref. 18102] One ESE student in our Basic with ESE Services test 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	(.4960)	
254 ESE Support Level 4	<u>.4960</u>	.0000

20. [Ref. 18103] *ELL Student Plans* for six students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	3.7930	
130 ESOL	<u>(3.7930)</u>	.0000

Findings

Labelle High School (#0181) (Continued)

21. [Ref. 18104] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.4071	
130 ESOL	<u>(.4071)</u>	.0000

22. [Ref. 18105] The course schedule for one student was incorrectly reported. The student had a valid IEP; consequently, the student's entire schedule should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

103 Basic 9-12	(.3882)	
113 Grades 9-12 with ESE Services	.4626	
130 ESOL	<u>(.0744)</u>	.0000

23. [Ref. 18170/71] 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 (Ref. 18170) and Chemistry (Ref. 18171) but taught courses that required certification in Biology. In addition, the students' parents were not notified of the teachers' out-of-field status. We also noted that one of the teachers (Ref. 18170) 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 adjustments:

<u>Ref. 18170</u>		
103 Basic 9-12	1.8202	
130 ESOL	(.4807)	
255 ESE Support Level 5	(.0645)	
300 Career Education 9-12	<u>(1.2750)</u>	.0000

<u>Ref. 18171</u>		
103 Basic 9-12	1.2750	
300 Career Education 9-12	<u>(1.2750)</u>	.0000

24. [Ref. 18172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

(Finding Continues on Next Page)

Findings

Labelle High School (#0181) (Continued)

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

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

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

103 Basic 9-12	.3517	
130 ESOL	<u>(.3517)</u>	.0000

25. [Ref. 18173] One teacher taught a Basic subject area course 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	.4132	
130 ESOL	<u>(.4132)</u>	.0000
		<u>.0000</u>

Digital Academy of Florida (#7001)

26. [Ref. 700101] The IEP for one ESE student was not completed until February 27, 2025, which was after the October 2024 and February 2025 reporting survey periods. We propose the following adjustment:

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

Findings

Digital Academy of Florida (#7001) (Continued)

27. [Ref. 700102] The English language proficiency for four ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. For one of these students, we also noted that an *ELL Student Plan* valid for the February 2025 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.5094	
102 Basic 4-8	.9626	
130 ESOL	<u>(1.4720)</u>	.0000

28. [Ref. 700103] For eight virtual education students, *ELL Student Plans* valid during the applicable reporting survey were not available at the time of our examination and could not be subsequently located. We also noted that the parents of six students were not notified of the students' ESOL placements timely to the October 2024 and February 2025 reporting survey periods. In addition, the English language proficiency of seven students was not assessed, and ELL Committees were not convened by October 1 (five students) or within 30 school days prior (two students) to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	1.3358	
102 Basic 4-8	1.8274	
103 Basic 9-12	.3483	
130 ESOL	<u>(3.5115)</u>	.0000

29. [Ref. 700104] School records did not evidence that the parents of 11 ELL students were notified of the students' ESOL placements prior to the October 2024 and February 2025 reporting survey periods. We also noted that the *ELL Student Plan* for 1 of these students was dated November 21, 2024, which was after the October 2024 reporting survey period. In addition, the English language proficiency was not assessed, and an ELL Committee was not convened by October 1 to consider 1 student's continued ESOL placement beyond three years from the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	5.8278	
102 Basic 4-8	1.6847	
130 ESOL	<u>(7.5125)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Digital Academy of Florida (#7001) (Continued)

30. [Ref. 700170] One teacher taught a Basic subject area course 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	.4792	
130 ESOL	<u>(.4792)</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>(.9166)</u>

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Hendry County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) staff oversights (Findings 1, 3, 4, 6, 7, 10, 12, 14, 17, 18, 19, 22, 23, 25, 26, and 30); (2) changes in staffing (Findings 2 and 21); (3) introduction of a new digital record keeping system (Findings 8, 13, 20, and 29); (4) student records from prior district not provided (Findings 27 and 28); and (5) ongoing shortage of qualified and certified educators (Findings 5, 11, 15, 16, and 24). However, District management did not provide a cause for Finding 9.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) principals certify attendance records attesting to their accuracy and completeness for each of the reporting survey periods in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) *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; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (4) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (5) schedules for students concurrently enrolled in the Hospital and Homebound Program and their school are reported in the appropriate programs; (6) 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 and retained; (7) ELL student files contain proper documentation to support that parents are timely notified of the student's ESOL placement; (8) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board 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 (9) 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 and 250-Day School Year for Juvenile Justice Education Programs*

*FTE General Instructions 2023-24*⁷

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*

⁷ DOE did not publish *FTE General Instructions* for 2024-25.

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2017 Edition)

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Hendry 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 Hendry 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 Hendry 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 13 schools other than charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2025, State funding totaling \$94.6 million was provided through the FEFP to the District for the District-reported 14,350.38 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2024-25 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 8 through 12, 2024; Survey 2 was performed October 7 through 11, 2024;⁸ Survey 3 was performed February 3 through 7, 2025; and Survey 4 was performed June 16 through 20, 2025.

⁸ Due to the impact of hurricanes and severe weather on the District during the planned Survey 2 dates, DOE approved Hendry District to be funded based on transportation ridership data from Survey 2 of the 2023-24 school year.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

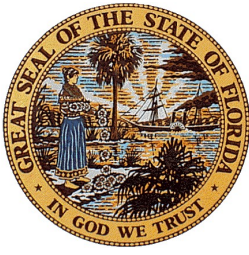
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2025. 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	1
1. Labelle Middle School	2 through 7
2. Labelle Elementary School	8 through 12
3. Central Elementary School	13 through 17
4. Labelle High School	18 through 25
5. Digital Academy of Florida	26 through 30



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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 Hendry 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, 2025. 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 Hendry 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, 2025.

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 weaknesses⁹ 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

⁹ 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
July 29, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Hendry 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, 2025. (See NOTE B.) The population of vehicles (103) 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 2024 and October 2024¹⁰ and February and June 2025 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (5,952) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	155
All Other FEFP Eligible Students	<u>5,797</u>
Total	<u>5,952</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, 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 27 of 230 students in our student transportation test.¹¹

¹⁰ The DOE replaced the October 2024 reporting survey funding with the funding levels of the October 2023 reporting survey; therefore, our tests were based on the October 2023 reporting survey.

¹¹ For student transportation, the material noncompliance is composed of Findings 3, 5, 6, 7, 8, and 9 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.	(4)	-	-
Our tests included 230 of the 5,952 students reported as being transported by the District.	-	27	(21)
In conjunction with our general tests of student transportation we identified certain issues related to 9 additional students.	-	9	(6)
Totals	<u>(4)</u>	<u>36</u>	<u>(27)</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

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

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the October 2024¹² and July 2024 reporting survey periods and the February and June 2025 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 2024 reporting survey period and once for the February 2025 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that the number of buses in operation was overstated by four buses (two in the October 2024 reporting survey period and two in the June 2025 reporting survey period) due to data entry errors when keying in the vehicle category. The vehicles were District-owned passenger vans and not school buses and should have been reported in Vehicle category E - Car. We propose the following adjustments:

October 2024 Survey

Number of Buses in Operation (2)

June 2025 Survey

Number of Buses in Operation (2)
(4)

**Students
Transported
Proposed Net
Adjustments**

0

¹² The DOE replaced the October 2024 reporting survey funding with the funding levels of the October 2023 reporting survey; therefore, our tests were based on the October 2023 reporting survey.

Findings

2. [Ref. 52] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the student was classified as a student with disabilities under IDEA or that the student's parents were enrolled in the Teenage Parent Program. We propose the following adjustment:

February 2025 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

3. [Ref. 53] Six students (three students in our test) conveyed by passenger van were incorrectly reported in the IDEA - PK through Grade 12 ridership category and should have been reported in the All Other FEFP Eligible Students ridership category. In addition, we noted that two of the students' IEPs did not indicate the need for ESY services; consequently, the students were not eligible for summer transportation funding. We propose the following adjustments:

October 2024 Survey

90 Days in Term

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

June 2025 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	(2)
--------------------------------------	-----	-----

4. [Ref. 54] Our general tests disclosed that two students were not eligible to be reported for State transportation funding. The students were enrolled in a full-time Virtual School Program and did not require transportation services. We propose the following adjustments:

October 2024 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	
----------------------------------	-----	--

February 2025 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(2)
----------------------------------	-----	-----

5. [Ref. 55] Our general tests disclosed that six students (five students in our test) were incorrectly reported for State transportation funding in the June 2025 reporting survey period. Transportation personnel were unable to provide documentation to
(Finding Continues on Next Page)

Findings

support the students' enrollment in an ESY or non-residential DJJ Program. We propose the following adjustment:

June 2025 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(5)	(6)

6. [Ref. 56] Our general tests disclosed seven students (five students in our test) that were either not marked as riding the bus (two students), not listed on the bus drivers' reports during the applicable reporting survey periods (three students), or marked with ridership dates subsequent to the date the bus driver signed the report attesting to the accuracy of the ridership marked (two students). We also noted that one of the students was PK and incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the student was classified as a student with disabilities under IDEA or that the student's parents were enrolled in the Teenage Parent Program. We propose the following adjustments:

October 2024 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	
----------------------------------	-----	--

February 2025 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	

June 2025 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	(7)
--------------------------------------	-----	-----

7. [Ref. 57] Five students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs either did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category (four students) or were not available at the time of our examination and could not be subsequently located (one student). We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2024 Survey

90 Days in Term

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

		Students Transported
<u>Findings</u>		<u>Proposed Net Adjustments</u>
February 2025 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>3</u>	0
8. [Ref. 58] Seven students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2024 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(3)	
February 2025 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(4)</u>	(7)
9. [Ref. 59] Two students in our test were incorrectly reported in the June 2025 reporting survey period. The students' IEPs did not indicate the need for ESY services; consequently, the students were not eligible for summer transportation funding. We propose the following adjustment:		
June 2025 Survey		
<u>16 Days in Term</u>		
All Other FEFP Eligible Students	<u>(2)</u>	<u>(2)</u>
Proposed Net Adjustment		<u>(27)</u>

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Hendry County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to data entry errors (Findings 1 through 9).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and documented; (2) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (3) 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, and those IEPs are maintained in readily accessible files; (4) only students enrolled in programs that require transport are reported for State transportation funding; (5) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; (6) 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; (7) all bus drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity of the students' ridership and retained in readily accessible files; and (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.

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)*¹³

¹³ DOE did not publish *FTE General Instructions* for 2024-25.

NOTES TO SCHEDULES

NOTE A - SUMMARY
STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2025, the District received \$1.9 million for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2024	44	2,930	1,145
February 2025	42	3,003	1,128
June 2025	<u>17</u>	<u>19</u>	<u>254</u>
Totals	<u>103</u>	<u>5,952</u>	<u>2,527</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, 2025. 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
Michael Swindle

Dedicated to Excellence in Education
ALL IN ALL THE TIME

July 29, 2026

Sherill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450
flaudgen_audrpt_fefp@aud.state.fl.us

Dear Ms. Norman:

Please accept the following responses for the preliminary and tentative report concerning the examination of the District's compliance with State requirements relating to the classification, assignment, and verification of the number of full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2025. The district has begun to take corrective actions. Should you have any questions, or if additional information is needed, please contact Jason Adams, Chief Financial Officer, at 863-674-4100 or via email at adamsj@hendry-schools.net.

Respectfully,

Michael Swindle
Superintendent
Hendry County School District

MS:aga

cc: Angela Staley, Deputy Superintendent
Jason Adams, Chief Financial Officer

LaBelle Office
P.O. Box 1980, LaBelle, FL 33975-1980
Phone: 863-674-4642

Clewiston Office
435 E. Circle Dr., Clewiston, FL 33440-3140
Phone: 863-902-4244

Recommendation 1: Attendance Records

The district, through our IT Department, has implemented a new process for systemic review of the attendance at each school requiring principal oversight and signatures.

Recommendation 2: ELL Student Plans

The Federal Programs Department will provide oversight and procedure to ensure each school properly maintains and dates each Student ELL Plan appropriately and that each file accurately reflects needed services and supports.

Recommendation 3: Students with Disabilities/Matrix of Services

The Exceptional Student Education and Student Services Department provides District oversight to the schools in regards to ESE. This department will require and provide Matrix of Service training for all parties involved in their proper completion. These will be completed and properly documented in a timely manner with respect to student arrival into our school system.

Recommendation 4: FEFP Funding Categories

Through the IT Department and the ESE Department, appropriate FEFP/FTE (in our FOCUS system) training will be provided yearly or as needed to District Data Entry personnel. The input will be internally audited throughout the school year to ensure compliance with the statutes on reporting.

Recommendation 5: Hospital Homebound Reporting

The ESE and Student Services Department provides oversight in the area of Hospital Homebound. Training and retraining will be provided to all data entry and registrars at the schools yearly. Hospital Homebound students will be processed through entry and exit and properly recorded in our FOCUS system.

Recommendation 6: English Language Proficiency Placement & Continuation

The Federal Programs Department provides District oversight for ELL. They have created a plan for proper implementation and record keeping for accurately reporting DEUSS dates for placement and continuation of placement. Each school will have oversight and periodic checks of their files from the Federal Programs Department.

Recommendation 7: English Language Learners Files

The Federal Programs Department in continuity with the above oversight will review files at each of our schools. Each school will be provided training in the timely notification of placement into the ELL program.

Recommendation 8: Timely Out of Field Notification

The Human Resources Department provides oversight to the schools in regards to placement of Out of Field Teachers and the requirement of timely notification. HR has established a Compliance Checklist to ensure that Out of Field letters go home to

parents in a timely manner. The HR Department will ensure, through this process, that proper notification is made to the parents and to the School Board in accordance with the statute.

Recommendation 9: Teachers' Inservice Training Points Timeline

The Human Resources Department provides District oversight in teacher qualifications and inservice. The department is developing a comprehensive Certification Timeline based on FLDOE statutes to govern all instructional placements, targeting all teachers and long-term substitutes assigned to open vacancies.

Transportation Recommendation:

The Transportation Department provides District oversight in transportation. The department is undergoing changes to systems, as well as increasing bus availability for all students. The new systems placed in buses will automate the collection of student ridership data. The department staff will utilize a new verification protocol for alignment to the state statutes regarding the transporting of students.