

**HAMILTON 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, Dorothy Lee Wetherington-Zamora served as Superintendent of the Hamilton County Schools and the following individuals served as School Board members:

	<u>District No.</u>
Cheryl McCall	1
Gary Godwin	2
Saul Speights, Vice Chair	3
Johnny Bullard, Chair	4
Sammy McCoy	5

The team leader was Clayton G. Dyer, and the examination was supervised by Jennifer Taylor, CPA.

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

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HAMILTON COUNTY DISTRICT SCHOOL BOARD
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HAMILTON COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Hamilton 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 5 of the 24 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 4 of the 32 students in our ESOL test and 2 of the 20 students in our Career Education 9-12 test.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools. Noncompliance related to the reported FTE student enrollment resulted in 11 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .2872 but has a potential impact on the District's weighted FTE of negative 7.8056. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 10 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 \$41,612 (negative 7.8056 times \$5,330.98).

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 Hamilton 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 Hamilton 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 three schools¹ and two 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 \$9 million was provided through the FEFP to the District for the District-reported 1,639.12 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 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

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

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.

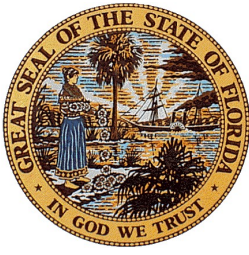
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 \$674,991 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 Hamilton 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 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 Hamilton 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 examination would not necessarily identify all deficiencies in internal control over compliance that might

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.

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 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 24, 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 Hamilton County District School Board (District) reported to the DOE 1,639.12 unweighted FTE as recalibrated at three District schools and two 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 (five) included the total number of brick and mortar schools in the District that offered courses, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,742) 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 OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 4 of the 32 students in our ESOL test⁴ and 2 of the 20 students in our Career Education 9-12 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	5	2	1,361	25	-	1,262.4000	20.7997	7.2893
Basic with ESE Services	3	2	210	14	-	219.0100	12.4952	(2.4846)
ESOL	2	2	129	32	4	82.0500	19.5018	(2.4032)
ESE Support Levels 4 and 5	3	2	21	21	2	19.8600	18.8523	(2.4015)
Career Education 9-12	2	1	<u>21</u>	<u>20</u>	<u>2</u>	<u>55.8000</u>	<u>5.2542</u>	<u>(.2872)</u>
All Programs	5	2	<u>1,742</u>	<u>112</u>	<u>8</u>	<u>1,639.1200</u>	<u>76.9032</u>	<u>(.2872)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (73) 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

⁴ For ESOL, the material noncompliance is composed of Findings 1, 2, and 3 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 4 and 5 on *SCHEDULE D*.

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 approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status in the out-of-field subject areas, or the earning of the required in-service training points in ESOL strategies were not met for 5 of the 24 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 6, 7, 8, 10, and 11 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	2.0000	1.118	2.2360
102	Basic 4-8	4.0209	1.000	4.0209
103	Basic 9-12	1.2684	.978	1.2405
112	Grades 4-8 with ESE Services	(2.4846)	1.000	(2.4846)
130	ESOL	(2.4032)	1.192	(2.8646)
254	ESE Support Level 4	(2.0679)	3.697	(7.6450)
255	ESE Support Level 5	(.3336)	5.992	(1.9989)
300	Career Education 9-12	(.2872)	1.079	(.3099)
Total		(.2872)		(7.8056)

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>#0032</u>	<u>#0041</u>	<u>Total</u>
101	Basic K-3		2.0000	2.0000
102	Basic 4-8	3.5540	.4669	4.0209
103	Basic 9-12	1.2684		1.2684
112	Grades 4-8 with ESE Services	(2.1494)	(.3352)	(2.4846)
130	ESOL	(2.3394)	(.0638)	(2.4032)
254	ESE Support Level 4		(2.0679)	(2.0679)
255	ESE Support Level 5	(.3336)		(.3336)
300	Career Education 9-12	<u>(.2872)</u>	<u>.....</u>	<u>(.2872)</u>
Total		<u>(.2872)</u>	<u>.0000</u>	<u>(.2872)</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

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

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 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.

Hamilton County High School (#0032)

1. [Ref. 3201] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000

2. [Ref. 3202] The *ELL Student Plan* for one student did not indicate which courses were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	<u>(.4284)</u>	.0000

3. [Ref. 3203] For two ELL students, the English language proficiency was not assessed and an ELL Committee was not convened within 30 days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. Additionally, the *ELL Student Plan* for one student did not indicate which courses were to employ ESOL strategies. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Hamilton County High School (#0032)</u> (Continued)			
103 Basic 9-12	.6258		
130 ESOL	<u>(.6258)</u>		.0000
4. [Ref. 3204] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
300 Career Education 9-12	<u>(.1666)</u>		(.1666)
5. [Ref. 3205] One Career Education 9-12 student who participated in OJT was reported for more work hours than were supported by the student's timecard. We propose the following adjustment:			
300 Career Education 9-12	<u>(.1206)</u>		(.1206)
6. [Ref. 3270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Integrated Curriculum (MGIC) and taught courses that would accept MGIC; however, to teach the course with MGIC, the teacher must have been appointed prior to July 1, 2012, and taught continuously in this capacity. The District did not provide documentation to support that the teacher met this requirement. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:			
102 Basic 4-8	3.0776		
112 Grades 4-8 with ESE Services	<u>(2.1494)</u>		
130 ESOL	<u>(.9282)</u>		.0000
7. [Ref. 3271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught a course that required certification in Social Science and ESE. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:			
102 Basic 4-8	.1668		
255 ESE Support Level 5	<u>(.1668)</u>		.0000
8. [Ref. 3272] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Biology but taught a course that required certification in Biology and ESE. We also noted that the students' parents			
<i>(Finding Continues on Next Page)</i>			

Findings

Hamilton County High School (#0032) (Continued)

were not notified of the teacher's out-of-field status. In addition, the teacher 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	.3096	
130 ESOL	(.1428)	
255 ESE Support Level 5	(.1668)	.0000
		(.2872)

Hamilton County Elementary School (#0041)

9. [Ref. 4101] For two ESE students, the IEP meeting participants' signature pages were not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine whether the appropriate personnel had participated in the meetings. We propose the following adjustment:

101 Basic K-3	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

10. [Ref. 4170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught an Intensive Reading Intervention (Tier 3) course that required certification in Reading, which the teacher did not obtain until after the October 2024 reporting survey period. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.3395	
112 Grades 4-8 with ESE Services	(.2716)	
254 ESE Support Level 4	(.0679)	.0000

11. [Ref. 4171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught an Intensive Reading Intervention (Tier 3) course that required certification in Reading. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1274	
112 Grades 4-8 with ESE Services	(.0636)	
130 ESOL	(.0638)	.0000
		.0000

Proposed Net Adjustment **(.2872)**

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Hamilton County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) clerical errors (Findings 1 through 5, 7, 8, and 11); (2) misinterpretation of the DOE Course Code Directory (Finding 6); (3) communication error (Finding 10); and (4) misunderstanding of FTE funding (Finding 9).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (2) *ELL Student Plans* are timely prepared, include the students' course schedules with courses identified to employ ESOL strategies, and are retained in the students' files; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS dates falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (4) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (5) students' IEPs are timely developed, document the participation of all required participants, including evidence that the students' parents were invited to participate, and are retained in readily accessible files; (6) 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, and the students' parents are notified of the teacher's out-of-field placement; and (7) teachers earn the appropriate in-service training points as required by SBE Rule 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year 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*
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*

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

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 Hamilton 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 Hamilton 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 Hamilton 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 3 schools 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 \$9 million was provided through the FEFP to the District for the District-reported 1,639.12 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; Survey 3 was performed February 3 through 7, 2025; and Survey 4 was performed June 16 through 20, 2025.

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*

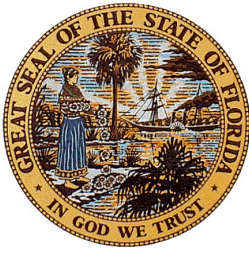
SBE Rules, Chapter 6A-4, FAC, *Certification*

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>
1. Hamilton County High School	1 through 8
2. Hamilton County Elementary School	9 through 11



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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

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

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

Opinion

In our opinion, the Hamilton County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses⁸ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 24, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Hamilton 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 (39) 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 2024 and February and June 2025 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (2,216) 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	30
All Other FEFP Eligible Students	<u>2,186</u>
Total	<u>2,216</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(3)	-	-
Our tests included 194 of the 2,216 students reported as being transported by the District.	-	3	(2)
In conjunction with our general tests of student transportation, we identified certain issues related to 8 additional students.	-	<u>8</u>	<u>(8)</u>
Totals	<u>(3)</u>	<u>11</u>	<u>(10)</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

Hamilton 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 July and October 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. 52] Our general tests disclosed that the number of buses in operation was overstated by three buses during the October 2024 reporting survey period due to data entry errors. We were able to validate the ridership of the students on other buses so we present this disclosure finding with no proposed adjustment. However, continued noncompliance may result in future proposed adjustments.

October 2024 Survey

Number of Buses in Operation (3)

0

2. [Ref. 51] Our general tests disclosed that 1,121 students were reported for an incorrect number of DIT for the February 2025 reporting survey period. The students were reported for 86 DIT rather than 89 DIT based on the District's instructional calendar. We propose the following adjustments:

Findings

February 2025 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted	15	
All Other FEFP Eligible Students	1,106	

86 Days in Term

IDEA - PK through Grade 12, Weighted	(15)	
All Other FEFP Eligible Students	<u>(1,106)</u>	0

3. [Ref. 53] Six students (one student in our test) were either not marked as riding the bus (one student) or were not listed (five students) on the supporting bus driver's reports. We propose the following adjustments:

October 2024 Survey

79 Days in Term

All Other FEFP Eligible Students	(2)	
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February 2025 Survey

89 Days in Term

All Other FEFP Eligible Students	<u>(4)</u>	(6)
----------------------------------	------------	-----

4. [Ref. 54] Our general tests disclosed that four PK students (one student in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program. We propose the following adjustments:

October 2024 Survey

79 Days in Term

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

February 2025 Survey

89 Days in Term

All Other FEFP Eligible Students	<u>(3)</u>	(4)
----------------------------------	------------	-----

5. [Ref. 55] 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. We determined that the student was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2024 Survey		
<u>79 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>
Proposed Net Adjustment		<u>(10)</u>

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Hamilton County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to clerical errors (Findings 3 and 5) or data entry errors (Findings 1, 2, and 4).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (2) the number of DIT are accurately reported and documentation is maintained to support that reporting; (3) only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the 11 day window of the reporting survey period are reported for State transportation funding; (4) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; and (5) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files.

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)*⁹

⁹ 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 Hamilton 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 Hamilton County

For the fiscal year ended June 30, 2025, the District received \$674,991 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	21	1,095	43
February 2025	<u>18</u>	<u>1,121</u>	<u>47</u>
Totals	<u>39</u>	<u>2,216</u>	<u>90</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



Hamilton County School District

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Jasper, Florida 32052
Phone: 386.792.1228 – Fax: 386.792.3681
Lee Wetherington-Zamora, Superintendent

School Board Members

Cheryl McCall – District 1
Gary Godwin – District 2
Saul Speights – District 3
Johnny Bullard – District 4
Sammy McCoy – District 5

August 24, 2026

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

Attn: Jacqueline Bell

MANAGEMENT RESPONSE TO PRELIMINARY AND TENTATIVE REPORT

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

Fiscal Year Ended June 30, 2025

The Hamilton County District School Board appreciates the opportunity to respond to the findings and recommendations contained in the Preliminary and Tentative Report of the Auditor General concerning the District's Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) student enrollment and student transportation reporting for the fiscal year ended June 30, 2025.

The District has carefully reviewed each finding and recognizes the importance of accurate, complete, timely, and properly supported FTE and transportation reporting. The District also appreciates that the report concluded that, except for the material noncompliance specifically identified, the District complied in all material respects with State requirements relating to the classification, assignment, and verification of FTE student enrollment, including teacher certification, and student transportation.

The District accepts the responsibility for strengthening its internal processes and documentation procedures. The corrective actions outlined below are intended to provide additional verification, accountability, and oversight at both the school and district levels.

FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Finding 1 – ESOL Student Reported Beyond Six-Year Funding Period

The audit identified one English Language Learner (ELL) student who was reported in the ESOL program beyond the maximum six-year period allowed for State funding.

District Response

The District acknowledges the finding and recognizes the importance of accurately monitoring the eligibility period for students receiving ESOL funding.

Corrective Action

The District will strengthen its ESOL monitoring procedures by maintaining a centralized review of students' Date Entered the United States School (DEUSS) dates and applicable ESOL funding timelines. Prior to each

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FTE survey, the designated ESOL coordinator and appropriate school personnel will review students approaching or exceeding applicable funding limitations. A documented verification process will be used to confirm that students reported for ESOL funding remain eligible under applicable State requirements. Any student approaching the applicable funding limit will be specifically reviewed before FTE reporting is finalized.

Finding 2 – ELL Student Plan Did Not Identify Courses Employing ESOL Strategies

The audit identified one ELL Student Plan that did not indicate which courses were to employ ESOL strategies.

District Response

The District acknowledges the finding and recognizes that complete ELL Student Plans are necessary to support both instructional compliance and accurate FTE reporting.

Corrective Action

The District will implement a documented review of ELL Student Plans to verify that required information is complete, including identification of courses in which ESOL strategies are to be employed. The ESOL coordinator or designated staff member will conduct periodic reviews of ELL Student Plans, with particular attention given to students included in FTE reporting. Any incomplete plans identified through the review will be corrected in accordance with applicable requirements.

Finding 3 – ESOL Assessment, ELL Committee, and Student Plan Requirements

The audit identified two ELL students for whom English language proficiency was not assessed and an ELL Committee was not convened within the required timeframe to consider continuation of ESOL placement beyond three years from the students' DEUSS dates. The audit also identified an ELL Student Plan that did not identify courses in which ESOL strategies were to be employed.

District Response

The District acknowledges the finding and recognizes the importance of timely monitoring of ELL students approaching the three-year continuation point.

Corrective Action

The District will strengthen its ESOL compliance calendar and monitoring process to provide advance notification of required assessment and ELL Committee timelines.

The process will include:

- Monitoring DEUSS anniversary dates;
- Identifying students approaching the three-year continuation point;
- Verifying completion of required English language proficiency assessments;
- Ensuring ELL Committee meetings are scheduled within required timeframes;
- Verifying required parent notification;
- Ensuring ELL Student Plans are complete and retained; and
- Confirming that applicable courses are identified for the use of ESOL strategies.

A pre-FTE review will be conducted to verify that students reported in the ESOL program have the required supporting documentation.

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Finding 4 – Career Education 9-12 OJT Timecard Not Available

The audit identified one Career Education 9-12 student participating in On-the-Job Training (OJT) for whom the applicable timecard was not available and could not subsequently be located.

District Response

The District acknowledges the finding and recognizes that complete and readily accessible OJT documentation is necessary to support the FTE reported for Career Education 9-12.

Corrective Action

The District will implement a standardized OJT documentation process requiring timecards to be completed, signed, dated, reviewed, and retained in a designated location. Prior to each applicable FTE survey, OJT records will be reviewed to verify that supporting documentation is present and that reported hours are supported by the documentation maintained by the District.

Finding 5 – OJT Hours Exceeded Hours Supported by Timecard

The audit identified one Career Education 9-12 student for whom the number of OJT hours reported exceeded the hours supported by the student's timecard.

District Response

The District acknowledges the finding and recognizes the need for reconciliation between OJT hours reported for FTE purposes and the supporting documentation.

Corrective Action

The District will require a reconciliation of OJT hours prior to FTE reporting. The responsible school or district personnel will compare reported hours with completed and signed timecards and will resolve any discrepancies before submission. Training and written procedures will emphasize that FTE reporting must be based upon accurately completed supporting documentation.

TEACHER CERTIFICATION AND OUT-OF-FIELD ASSIGNMENTS

Finding 6 – Teacher Certification and Course Assignment

The audit identified one teacher who was not properly certified and had not been approved by the School Board to teach out of field. The teacher held certification in Middle Grades Integrated Curriculum (MGIC), but the documentation necessary to support the teacher's eligibility to teach the assigned course under the applicable MGIC provisions was not available. Parent notification of the out-of-field assignment was also not documented.

District Response

The District acknowledges the finding and recognizes that teacher certification and course assignments must be verified against the applicable requirements of the Florida Course Code Directory and certification rules. The District recognizes that the issue identified in this finding resulted, in part, from an interpretation of the applicable course and certification requirements.

Corrective Action

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The District will strengthen its teacher assignment verification process by requiring certification eligibility to be reviewed against the applicable course requirements before assignments are finalized. When an assignment is determined to be out of field, the District will verify:

- Appropriate School Board approval;
- Required parent notification;
- Required certification documentation; and
- Any applicable professional development or in-service requirements.

A secondary review will be conducted for assignments involving specialized certification areas, including ESE, Reading, ESOL, and other courses with specific certification requirements.

Finding 7 – Social Science Teacher Assigned to Course Requiring Social Science and ESE Certification

The audit identified one teacher certified in Social Science who taught a course requiring certification in Social Science and ESE. The teacher was not approved by the School Board to teach out of field, and parent notification was not documented.

District Response

The District acknowledges the finding and recognizes that certification requirements must be evaluated based upon the complete certification requirements associated with the assigned course.

Corrective Action

The District will implement an additional certification verification step for courses requiring multiple certification areas. Course assignments will be reviewed against the applicable Course Code Directory requirements prior to the beginning of the school year and during subsequent staffing changes. When an out-of-field assignment is necessary, the District will ensure that required School Board approval and parent notification are completed and documented.

Finding 8 – Biology Teacher Assigned to Course Requiring Biology and ESE Certification

The audit identified one teacher certified in Biology who taught a course requiring Biology and ESE certification. The teacher was not approved by the School Board to teach out of field, parent notification was not documented, and the required ESOL in-service training points had not been earned.

District Response

The District acknowledges the finding and recognizes the need for increased monitoring of both certification and professional development requirements associated with instructional assignments.

Corrective Action

The District will establish a certification and professional development monitoring process that identifies teachers assigned to courses requiring additional certification or ESOL-related training.

Prior to FTE reporting, the District will verify:

- Certification coverage for assigned courses;
- Required School Board approval for out-of-field assignments;
- Parent notification when applicable;

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- Required ESOL in-service training; and
- Documentation supporting compliance.

The District will also monitor applicable professional development timelines to provide staff with sufficient notice of outstanding requirements.

Finding 9 – ESE IEP Signature Documentation

The audit identified two ESE students for whom the IEP meeting participants' signature pages were not available and could not subsequently be located. As a result, the auditor could not determine whether the appropriate personnel participated in the meetings.

District Response

The District acknowledges the finding and recognizes the importance of maintaining complete and readily accessible IEP documentation.

Corrective Action

The District will strengthen IEP document-retention procedures to include verification that required participant documentation and signature pages are properly completed and retained in the student's record. The District will establish an internal review process to verify the completeness of required IEP documentation and to ensure that documentation is readily accessible for compliance monitoring and audit purposes.

Finding 10 – Teacher Assigned to Intensive Reading Intervention Without Required Reading Certification

The audit identified one teacher certified in ESE who provided an Intensive Reading Intervention (Tier 3) course requiring Reading certification. The teacher did not obtain the required Reading certification until after the October 2024 FTE reporting period, and parent notification of the out-of-field assignment was not documented.

District Response

The District acknowledges the finding and recognizes the need for enhanced verification of certification requirements for specialized intervention courses.

Corrective Action

The District will require certification verification for specialized intervention courses prior to assignment. When a teacher is not fully certified for an assigned course, the District will verify the applicable out-of-field requirements, School Board approval, parent notification, and any applicable certification timeline. The District will also maintain a centralized monitoring system for teachers working toward additional certification areas so that certification status can be reviewed before each applicable FTE reporting period.

Finding 11 – Teacher Assigned to Intensive Reading Intervention Without Required Reading Certification

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The audit identified one teacher certified in Elementary Education who provided Intensive Reading Interventions (Tier 3) to an identified student. The teacher did not have the necessary credentials and was not approved by the School Board to teach out of field, and parent notification was not documented.

District Response

The District acknowledges the finding and recognizes that certification requirements for specialized reading instruction must be clearly verified before student assignments are reported for FTE purposes.

Corrective Action

The District will incorporate a review of reading certification requirements into its pre-assignment and pre-FTE certification review process. The review will verify the teacher's certification/credentials, applicable course requirements, School Board approval when required, parent notification, and supporting documentation. District personnel responsible for scheduling and certification will receive updated guidance regarding specialized reading course assignments. Individuals with a Literacy Micro-credential assigned to provide Tier 3 interventions will be supervised by a teacher or administrator with Reading Endorsement or certification. The school administration will maintain the plan of services on file for documentation for future audit documentation.

STUDENT TRANSPORTATION

Transportation Finding 1 – Number of Buses in Operation

The audit identified an overstatement of three buses in operation during the October 2024 reporting period due to data-entry errors. The auditor was able to validate the ridership of students on the other buses, and no proposed FTE adjustment resulted from this finding.

District Response

The District acknowledges the finding and appreciates the Auditor General's recognition that the reported student ridership could be validated and that no proposed adjustment resulted from the finding.

Corrective Action

The District will implement a pre-submission reconciliation of transportation records to verify the number of buses in operation during each applicable FTE survey period. The transportation department will maintain documentation supporting the reported number of buses and will conduct a secondary review of transportation data before submission.

Transportation Finding 2 – Incorrect Days in Term

The audit identified 1,121 students who were reported using 86 days in term rather than the 89 days reflected on the District's instructional calendar for the February 2025 FTE reporting period.

District Response

The District acknowledges the finding and recognizes the importance of accurately reporting the applicable days in term for each transportation FTE survey.

Corrective Action

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The District will establish a formal verification step requiring the reported days in term to be reconciled against the Board-approved instructional calendar before each transportation FTE submission. The transportation and FTE reporting personnel will independently verify the applicable days in term, with documentation retained to support the verification.

Transportation Finding 3 – Student Ridership Not Supported by Bus Driver Reports

The audit identified six students who were either not marked as riding the bus or were not listed on the supporting bus driver reports.

District Response

The District acknowledges the finding and recognizes that transportation FTE reporting must be supported by accurate daily ridership documentation.

Corrective Action

The District will strengthen the reconciliation between student transportation records and bus driver reports. Prior to each FTE survey submission, transportation personnel will review student ridership information against the applicable driver reports. Any discrepancy will be investigated and corrected before the information is submitted for State transportation funding.

Transportation Finding 4 – PK Students Reported in Incorrect Ridership Category

The audit identified four PK students who were reported in the All Other FEFP Eligible Students category without documentation establishing eligibility for State transportation funding under the applicable PK criteria.

District Response

The District acknowledges the finding and recognizes the importance of verifying eligibility before reporting PK students for State transportation funding.

Corrective Action

The District will establish a specific PK transportation eligibility review prior to each FTE survey. For PK students reported for transportation funding, the District will verify and document the applicable eligibility category, including documentation related to IDEA eligibility or the Teenage Parent Program when applicable.

Transportation Finding 5 – IEP Documentation Supporting Weighted Transportation

The audit identified one student reported in the IDEA – PK through Grade 12, Weighted ridership category for whom the IEP supporting the weighted classification was not available at the time of the examination and could not subsequently be located. The auditor determined that the student was eligible for reporting in the All Other FEFP Eligible Students category.

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The District acknowledges the finding and recognizes that documentation supporting weighted transportation classifications must be complete and readily accessible.

Corrective Action

The District will implement a verification process requiring documentation supporting weighted transportation classifications to be confirmed before the applicable FTE survey is submitted. The District will also strengthen coordination between transportation and ESE personnel to ensure that the appropriate IEP documentation is available and maintained in a readily accessible location.

DISTRICT-WIDE CORRECTIVE ACTION

In addition to the corrective actions associated with the individual findings, the District will strengthen its overall FTE compliance process. The District will implement the following district-wide controls:

1. **Pre-FTE Compliance Review:** A documented review will be completed prior to each FTE survey to verify student eligibility, program assignments, teacher certification, supporting documentation, and applicable transportation information.
2. **Certification Verification:** Teacher assignments will be reviewed against current certification requirements and the applicable Course Code Directory, with particular attention to ESE, Reading, ESOL, and specialized instructional courses.
3. **Documentation Monitoring:** Required supporting records will be maintained in designated, readily accessible locations and reviewed periodically for completeness.
4. **ESOL Monitoring:** A centralized ESOL compliance calendar will be used to monitor DEUSS dates, assessments, ELL Committee timelines, ELL Student Plans, parent notifications, and ESOL funding eligibility.
5. **OJT Reconciliation:** Career Education OJT hours will be reconciled against supporting timecards and related documentation prior to FTE submission.
6. **Transportation Reconciliation:** Transportation records will be reconciled with driver reports, days in term, bus records, student eligibility, and supporting IEP documentation prior to each applicable FTE survey.
7. **Staff Training:** Appropriate district and school personnel will receive periodic training regarding FTE reporting requirements, documentation expectations, teacher certification, ESOL requirements, OJT reporting, and transportation eligibility.
8. **Administrative Oversight:** District-level personnel will conduct periodic compliance reviews to ensure that corrective procedures are being implemented consistently

CONCLUSION

The Hamilton County District School Board appreciates the Auditor General's review and the opportunity to strengthen its processes and internal controls. The District takes the accuracy and integrity of FEFP reporting seriously. The findings identified through this examination have provided the District with an opportunity to strengthen verification procedures, clarify responsibilities, improve documentation practices, and establish additional points of review prior to FTE and transportation submissions. The District is committed to implementing the corrective actions described in this response and to continued monitoring of those actions to promote sustained compliance with applicable Florida Statutes, State Board of Education rules, and Florida

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Department of Education requirements. The Hamilton County District School Board respectfully submits this response for consideration as part of the final report.

Sincerely,

Lee Wetherington-Zamora
Superintendent of Schools
Hamilton County School District

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