

**ALACHUA 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, Dr. Kamela Patton served as Interim Superintendent of the Alachua County Schools from November 4, 2024, Shane Andrew served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Tina Certain, Vice Chair	1
Diyonne McGraw, Chair through 11-20-24	2
Thomas Vu, from 11-21-24	2
Dr. Sarah Rockwell, Chair from 11-21-24	3
Dr. Leanetta McNealy	4
Kay Abbitt through 12-17-24 ^a	5
Janine Plavac, from 4-11-25	5

^a Position vacant 12-18-24, through 4-10-25.

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

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

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ALACHUA COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and student transportation, the Alachua 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 28 of the 132 teachers in our test. Three (2 percent) of the 132 teachers in our test taught at charter schools and 2 (7 percent) of the 28 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	110	6	5%	18	-	0%
ESOL	165	3	2%	112	3	3%
ESE Support Levels 4 and 5	36	-	0%	17	-	0%
Totals	<u>311</u>	<u>9</u>		<u>147</u>	<u>3</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 69 of the 310 students in our student transportation test as well as exceptions for 164 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 74 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 13.0667 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 59.3434 (58.7575 applicable to District schools other than charter schools and .5859 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 226 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 \$316,358 (negative 59.3434 times \$5,330.98), of which \$313,235 is applicable to District schools other than charter schools and \$3,123 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Alachua 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 Alachua County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 42 schools¹ other than charter schools, 15 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2025, State funding totaling \$149.6 million was provided through the FEFP to the District for the District-reported 31,782.62 unweighted FTE as recalibrated, which included 2,017.02 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local

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

economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

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

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

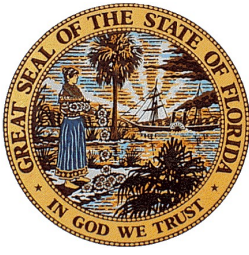
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey²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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may

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.

provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$4.9 million for student transportation as part of the State funding through the FEFP.



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House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Alachua 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 Basic with Exceptional Student Education Services, 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 Alachua 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 Basic with Exceptional Student Education Services, 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
October 7, 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 Alachua County District School Board (District) reported to the DOE 31,782.62 unweighted FTE as recalibrated, which included 2,017.02 unweighted FTE as recalibrated for charter schools, at 42 District schools other than charter schools, 15 charter schools, 2 cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2025. (See NOTE B.) The population of schools (61) included the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (9,949) 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 18 of the 110 students in our Basic with ESE Services test,⁴ 112 of the 165 students in our ESOL test,⁵ and 17 of the 36 students in our ESE Support Levels 4 and 5 test.⁶ Six (5 percent) of the 110 students in our Basic with ESE Services test attended charter schools and none of the 18 students with exceptions attended charter schools. Three (2 percent) of the 165 students in our ESOL test attended charter schools and 3 (3 percent) of the 112 students with exceptions attended charter schools. None of the 36 students in our ESE Support Levels 4 and 5 test attended charter schools.

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 1, 20, 21, 40, 52, 56, 57, 73 and 74 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 2, 3, 4, 10, 17, 18, 26, 27, 33, 41, 42, 45, 46, 51, 55, 60, 65, 66, 68, and 69 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 8, 9, 11, 12, 19, 28, 29, 30, 34, 35, 39, 44, and 73 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	61	15	7,373	160	6	22,911.25	126.8193	98.7704
Basic with ESE Services	61	15	1,873	110	18	7,348.41	92.8755	(12.2690)
ESOL	46	12	667	165	112	909.95	118.4802	(91.8242)
ESE Support Levels 4 and 5	30	10	36	36	17	102.18	23.6442	(7.7439)
Career Education 9-12	7	-	-	-	-	<u>510.83</u>	<u>.0000</u>	<u>.0000</u>
All Programs	61	15	<u>9,949</u>	<u>471</u>	<u>153</u>	<u>31,782.62</u>	<u>361.8192</u>	<u>(13.0667)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (378, of which 373 are applicable to District schools other than charter schools and 5 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 28 of the 132 teachers in our test.⁷ Three (2 percent) of the 132 teachers in our test taught at charter schools and 2 (7 percent) of the 28 teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

⁷ For teachers, the material noncompliance is composed of Findings 5, 13, 14, 15, 22, 23, 24, 31, 36, 37, 43, 47, 48, 49, 53, 54, 58, 59, 61, 62, 67, 71, and 72 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No.</u>	<u>Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101	Basic K-3	28.3747	1.118	31.7229
102	Basic 4-8	35.1053	1.000	35.1053
103	Basic 9-12	32.5523	.978	31.8361
111	Grades K-3 with ESE Services	(.5000)	1.118	(.5590)
112	Grades 4-8 with ESE Services	(11.3901)	1.000	(11.3901)
113	Grades 9-12 with ESE Services	(.3789)	.978	(.3706)
130	ESOL	(89.0861)	1.192	(106.1906)
254	ESE Support Level 4	(3.2636)	3.697	(12.0655)
255	ESE Support Level 5	(4.4803)	5.992	(26.8460)
	Subtotal	(13.0667)		(58.7575)

Charter Schools

<u>No.</u>	<u>Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
103	Basic 9-12	2.7381	.978	2.6779
130	ESOL	(2.7381)	1.192	(3.2638)
	Subtotal	.0000		(.5859)

Total of Schools

<u>No.</u>	<u>Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101	Basic K-3	28.3747	1.118	31.7229
102	Basic 4-8	35.1053	1.000	35.1053
103	Basic 9-12	35.2904	.978	34.5140
111	Grades K-3 with ESE Services	(.5000)	1.118	(.5590)
112	Grades 4-8 with ESE Services	(11.3901)	1.000	(11.3901)
113	Grades 9-12 with ESE Services	(.3789)	.978	(.3706)
130	ESOL	(91.8242)	1.192	(109.4544)
254	ESE Support Level 4	(3.2636)	3.697	(12.0655)
255	ESE Support Level 5	(4.4803)	5.992	(26.8460)
	Total	(13.0667)		(59.3434)

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>#0031</u>	<u>#0081</u>	<u>#0101</u>	
101	Basic K-3	4.0269	.....	2.2497	6.2766
102	Basic 4-8	9.0073	.....	.8296	9.8369
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	.....	.5000	.....	.5000
112	Grades 4-8 with ESE Services	(3.0000)	.....	.....	(3.0000)
113	Grades 9-12 with ESE Services	.....	.5000	.....	.5000
130	ESOL	(10.0342)	.....	(2.5547)	(12.5889)
254	ESE Support Level 4	.....	(1.0000)	(.5246)	(1.5246)
255	ESE Support Level 5	.....	(.5336)	(.9994)	(1.5330)
Total		<u>.0000</u>	<u>(.5336)</u>	<u>(.9994)</u>	<u>(1.5330)</u>

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

No.	<u>Proposed Adjustments</u>¹					Balance Forward
	<u>Brought Forward</u>	<u>#0141</u>	<u>#0151</u>	<u>#0221</u>	<u>#0271</u>	
101	6.2766	.....	.....	.....	.....	6.2766
102	9.8369	11.6811	.....	.7261	.....	22.2441
103	.0000	.....	32.5002	.....	3.7854	36.2856
111	.5000	.....	.....	.....	.....	.5000
112	(3.0000)	(5.4998)	.....	.5006	.....	(7.9992)
113	.5000	.....	1.4489	.....	(1.4998)	.4491
130	(12.5889)	(7.1813)	(32.9631)	(.5128)	(2.2856)	(55.5317)
254	(1.5246)	.....	(.5000)	(.7139)	.....	(2.7385)
255	<u>(1.5330)</u>	<u>(.4202)</u>	<u>(1.3773)</u>	<u>(.2781)</u>	<u>(.4069)</u>	<u>(4.0155)</u>
Total	<u>(1.5330)</u>	<u>(1.4202)</u>	<u>(.8913)</u>	<u>(.2781)</u>	<u>(.4069)</u>	<u>(4.5295)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#0311</u>	<u>#0461</u>	<u>#0520</u>	<u>#0531</u>	
101	6.2766	8.5042	2.0735	8.2348	3.2856	28.3747
102	22.2441	1.6121	1.0782	8.5536	3.2145	36.7025
103	36.2856	.....	.....	.....	.....	36.2856
111	.5000	.....	.....	(1.0000)	.....	(.5000)
112	(7.9992)	.....	(1.0000)	(2.0000)	.....	(10.9992)
113	.4491	.....	.....	.....	.....	.4491
130	(55.5317)	(10.1068)	(2.1517)	(13.7884)	(6.1233)	(87.7019)
254	(2.7385)	(.0095)	.....	.....	(.3768)	(3.1248)
255	<u>(4.0155)</u>	<u>(.4648)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(4.4803)</u>
Total	<u>(4.5295)</u>	<u>(.4648)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.9943)</u>

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

		<u>Proposed Adjustments</u> ¹				
<u>No.</u>	<u>Program</u>	<u>Brought Forward</u>	<u>#0991*</u>	<u>#7004</u>	<u>#9025</u>	<u>Total</u>
101	Basic K-3	28.3747	.....	.....	.....	28.3747
102	Basic 4-8	36.7025	.....	.....	(1.5972)	35.1053
103	Basic 9-12	36.2856	2.7381	1.3911	(5.1244)	35.2904
111	Grades K-3 with ESE Services	(.5000)	.....	.....	.....	(.5000)
112	Grades 4-8 with ESE Services	(10.9992)	.....	.....	(.3909)	(11.3901)
113	Grades 9-12 with ESE Services	.4491	.....	(.8002)	(.0278)	(.3789)
130	ESOL	(87.7019)	(2.7381)	(1.3842)	.....	(91.8242)
254	ESE Support Level 4	(3.1248)	.....	.....	(.1388)	(3.2636)
255	ESE Support Level 5	<u>(4.4803)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(4.4803)</u>
Total		<u>(4.9943)</u>	<u>.0000</u>	<u>(.7933)</u>	<u>(7.2791)</u>	<u>(13.0667)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Alachua 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.

Carolyn Beatrice Parker Elementary (#0031)

1. [Ref. 3101] The EPs for three gifted students did not include evidence that the students’ General Education teachers participated in the development of the students’ EPs. We propose the following adjustment:

102 Basic 4-8	3.0000	
112 Grades 4-8 with ESE Services	(3.0000)	.0000

2. [Ref. 3102] School records did not evidence that the parents of one ELL student were invited to participate in the ELL Committee meeting to consider extension of the student’s ESOL services beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8294	
130 ESOL	(.8294)	.0000

3. [Ref. 3103] The ELL Committee forms were not dated for four ELL students documenting consideration of the students’ continued ESOL placements beyond 3 years from the students’ DEUSS anniversary dates; consequently, we were unable to determine if each meeting was held timely. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Carolyn Beatrice Parker Elementary (#0031)</u> (Continued)			
101 Basic K-3	1.6588		
102 Basic 4-8	1.8484		
130 ESOL	(3.5072)		.0000
4. [Ref. 3104] The <i>ELL Student Plans</i> (Plans) for six ELL students were incomplete as the Plans did not include the students’ 2024-25 course schedules. We propose the following adjustment:			
101 Basic K-3	.4035		
102 Basic 4-8	3.7332		
130 ESOL	(4.1367)		.0000
5. [Ref. 3170/71] Two teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach these students out of field. We propose the following adjustments:			
<u>Ref. 3170</u>			
101 Basic K-3	1.1352		
130 ESOL	(1.1352)		.0000
<u>Ref. 3171</u>			
102 Basic 4-8	.4257		
130 ESOL	(.4257)		.0000
			.0000
<u>Sidney Lanier Center (#0081)</u>			
6. [Ref. 8101] The course schedules for students in our test were incorrectly reported. The School’s bell schedule supported 1,660 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,505 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting may result in future proposed adjustments.			
			.0000
7. [Ref. 8102] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s <i>Comprehensive Management (Finding Continues on Next Page)</i>			

Findings

Sidney Lanier Center (#0081) (Continued)

Information System: Automated Student Attendance Recordkeeping System Handbook, the School did not retain manual attendance records completed by substitute teachers during the 2024-25 school year. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments.

.0000

8. [Ref. 8103] The instructional minutes for one ESE student enrolled full-time in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student's IEP. The student was reported for on-campus instruction; however, the student's IEP did not schedule any on-campus instruction. We propose the following adjustment:

255 ESE Support Level 5	(.5336)	(.5336)
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9. [Ref. 8104] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed or updated when the students' IEPs were reviewed or updated. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000
		(.5336)

W. A. Metcalfe Elementary School (#0101)

10. [Ref. 10101] The course schedules for four ELL students included with the students' *ELL Student Plans* were not completed until after the October 2024 reporting survey period. In addition, ELL Committees were not convened for two students by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8673	
102 Basic 4-8	.8296	
130 ESOL	(1.6969)	.0000

11. [Ref. 10102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was reviewed or updated. Additionally, the student's IEP did not include evidence that the student's General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:

Findings

W. A. Metcalfe Elementary School (#0101) (Continued)

101 Basic K-3	.5246	
254 ESE Support Level 4	(.5246)	.0000

12. [Ref. 10103] The instructional minutes for two ESE students enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the students' IEPs. The students were reported for on-campus instruction; however, the students' IEPs did not schedule any on-campus instruction. We propose the following adjustment:

255 ESE Support Level 5	(.9994)	(.9994)
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13. [Ref. 10170] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the student's parents were not notified of the teacher's out-of-field status. We also noted the teacher had earned only 18 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.0473	
130 ESOL	(.0473)	.0000

14. [Ref. 10171] One teacher was certified in English Grades 6-12 but taught courses that required certification in Elementary Education and ESOL. The School Board approved the teacher to teach out of field only in Elementary Education. In addition, we noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.4052	
130 ESOL	(.4052)	.0000

15. [Ref. 10172] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the student's parents were not notified of the teacher's out-of-field status. We also noted the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

Findings

Proposed Net
Adjustments
(Unweighted FTE)

W. A. Metcalfe Elementary School (#0101) (Continued)

101 Basic K-3	.4053	
130 ESOL	(.4053)	.0000
		(.9994)

Westwood Middle School (#0141)

16. [Ref. 14106] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not demonstrate efforts to monitor attendance through daily exception reports to identify teachers who did not submit attendance records. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments.

.0000

17. [Ref. 14101] The *ELL Student Plans* (Plans) for six ELL students were incomplete as the Plans did not include the students’ 2024-25 course schedules. We also noted one student scored proficient on the Idea Oral Language Proficiency Test but an ELL Committee was not convened to document at least two of the required criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the student’s initial ESOL placement. In addition, School records did not evidence that the parents of one student were notified of the student’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	3.1788	
130 ESOL	(3.1788)	.0000

18. [Ref. 14102] One ESOL student was not in attendance during the October 2024 and February 2025 reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.1606)	
130 ESOL	(.8394)	(1.0000)

19. [Ref. 14103] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. The students were reported for on-campus instruction; however, the student’s IEP did not schedule any on-campus instruction. We propose the following adjustment:

255 ESE Support Level 5	(.4202)	(.4202)
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Findings

Westwood Middle School (#0141) (Continued)

20. [Ref. 14104] The EPs for five students in the Gifted Program did not include evidence that the students' General Education teachers had participated in the development of the students' EPs. In addition, school records did not demonstrate that the parents of three students were invited to participate in the development of each student's EP. We propose the following adjustment:

102 Basic 4-8	5.0000	
112 Grades 4-8 with ESE Services	(5.0000)	.0000

21. [Ref. 14105] The IEP for one ESE student did not include evidence that a General Education teacher of the student had participated in the development of the student's IEP. We propose the following adjustment:

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

22. [Ref. 14170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught a course that required certification in English. We propose the following adjustment:

102 Basic 4-8	.8076	
130 ESOL	(.8076)	.0000

23. [Ref. 14171] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.2754	
130 ESOL	(2.2754)	.0000

24. [Ref. 14172] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0801	
130 ESOL	(.0801)	.0000

(1.4202)

Findings

Gainesville High School (#0151)

25. [Ref. 15107] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not demonstrate efforts to monitor attendance through daily exception reports to identify teachers who did not submit attendance records. Since we were able to verify the attendance activity of our test students for at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments. .0000

26. [Ref. 15101] The *ELL Student Plans* (Plans) for 39 ELL students were incomplete as the Plans did not include the students' 2024-25 course schedules. We also noted that 17 of these students had one or more of the following exceptions:

- School records did not evidence that parents were notified of the student's ESOL placement.
- Plans were not dated; therefore, the dates Plans were developed was not documented.
- School records did not evidence that parents had been notified of an ELL Committee meeting prior to the date of the meeting.
- ELL Committees were not convened by October 1 or within 30 school days prior to the students' DEUSS anniversary dates to consider the student's continued ESOL placements beyond 3 years from the student's DEUSS.
- The English language proficiency was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider continued ESOL placement beyond 3 years from each student's DEUSS.
- A student scored English language proficient on the Spring 2024 World-Class Instructional Design and Assessment Screener, and school records did not demonstrate that an ELL Committee was convened to consider the student's continued ESOL placement.

We propose the following adjustment:

103 Basic 9-12	28.0539	
130 ESOL	(28.0539)	.0000

27. [Ref. 15102] School records did not evidence that parents of one ELL student were notified of the student's ESOL placement. We also noted that the student's *ELL Student Plan* was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Gainesville High School (#0151)</u> (Continued)		
103 Basic 9-12	.6408	
130 ESOL	<u>(.6408)</u>	.0000
28. [Ref. 15103] School records did not demonstrate that the <i>Matrix of Services</i> form for one ESE student was reviewed or updated when the student's IEP was reviewed or updated. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
29. [Ref. 15104] The instructional minutes for two ESE students enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the students' IEPs. The students were reported for on-campus instruction; however, the students' IEPs did not schedule any on-campus instruction. We propose the following adjustment:		
255 ESE Support Level 5	<u>(.8913)</u>	(.8913)
30. [Ref. 15105] The on-campus instructional time for two ESE students was incorrectly reported in Basic 9-12 and ESE Support Level 5. The students IEPs scheduled intermittent homebound instruction after 3 or 4 consecutive absences from school. The on-campus instructional time was eligible for reporting in Grades 9-12 with ESE Services since the students' <i>Matrix of Services</i> forms supported reporting in ESE Support Level 5 for homebound instruction only. We propose the following adjustment:		
103 Basic 9-12	(.4629)	
113 Grades 9-12 with ESE Services	.9489	
255 ESE Support Level 5	<u>(.4860)</u>	.0000
31. [Ref. 15171] 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	4.2684	
130 ESOL	<u>(4.2684)</u>	.0000
		<u>(.8913)</u>

Findings

A. L. Mebane Middle School (#0221)

32. [Ref. 22101] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain manual attendance records completed by substitute teachers during the 2024-25 school year. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments. .0000

33. [Ref. 22102] The course schedule for one ELL student included with the student's *ELL Student Plan* was not completed until after the October 2024 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2864	
130 ESOL	<u>(.2864)</u>	.0000

34. [Ref. 22103] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student's IEP. The student was reported for on-campus instruction; however, the student's IEP did not schedule any on-campus instruction. We propose the following adjustment:

255 ESE Support Level 5	<u>(.2781)</u>	(.2781)
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35. [Ref. 22104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was reviewed or updated. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5006	
254 ESE Support Level 4	<u>(.5006)</u>	.0000

36. [Ref. 22170/71] Two teachers taught English courses that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach these students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We also noted the teachers had earned none of the 120 (Ref. 22170) or none of the 180 (Ref. 22171) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)	
<u>A. L. Mebane Middle School (#0221)</u> (Continued)			
<u>Ref. 22170</u>			
102 Basic 4-8		.1520	
130 ESOL		<u>(.1520)</u>	.0000
 <u>Ref. 22171</u>			
102 Basic 4-8		.0744	
130 ESOL		<u>(.0744)</u>	.0000

37. [Ref. 22172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that also required certification in Math, Science, and Social Science. 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	.2133		
254 ESE Support Level 4	<u>(.2133)</u>	.0000	
			<u>(.2781)</u>

Santa Fe High School (#0271)

38. [Ref. 27101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain manual attendance records completed by substitute teachers that were signed and dated during the 2024-25 school year. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments. .0000

39. [Ref. 27102] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. The students were reported for on-campus instruction; however, the student’s IEP did not schedule any on-campus instruction. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4069)</u>	(.4069)	
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40. [Ref. 27103] The IEP or EP for two ESE students did not include evidence that the students’ General Education teachers had participated in the development of the student’s IEP or EP. We propose the following adjustment:

Findings

Santa Fe High School (#0271) (Continued)

103 Basic 9-12	1.4998	
113 Grades 9-12 with ESE Services	<u>(1.4998)</u>	.0000

41. [Ref. 27104] The English language proficiency for one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.7838	
130 ESOL	<u>(.7838)</u>	.0000

42. [Ref. 27105] The *ELL Student Plans* (Plans) for three ELL students were incomplete as the Plans did not include the students' 2024-25 course schedules. In addition, an ELL Committee was not convened for one of the students by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.3284	
130 ESOL	<u>(1.3284)</u>	.0000

43. [Ref. 27170] One teacher taught an English course that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We also noted the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1734	
130 ESOL	<u>(.1734)</u>	.0000
		<u>(.4069)</u>

Myra Terwilliger Elementary School (#0311)

44. [Ref. 31101] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student's IEP. The students were reported for on-campus instruction; however, the student's IEP did not schedule any on-campus instruction. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4648)</u>	(.4648)
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Findings

Myra Terwilliger Elementary School (#0311) (Continued)

45. [Ref. 31102] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8102	
130 ESOL	<u>(.8102)</u>	.0000

46. [Ref. 31103] The *ELL Student Plans* (Plans) for 11 ELL students were incomplete as the Plans did not include the students' 2024-25 course schedules. In addition, ELL Committees for three students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted School records did not evidence that the parents of four students were notified of the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	6.8304	
102 Basic 4-8	1.6026	
130 ESOL	<u>(8.4330)</u>	.0000

47. [Ref. 31170] One teacher taught a Language Arts course that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.8636	
130 ESOL	<u>(.8636)</u>	.0000

48. [Ref. 31171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Business Education but taught courses that also required certification in Art. 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	.0095	
254 ESE Support Level 4	<u>(.0095)</u>	.0000
		<u>(.4648)</u>

High Springs Community School (#0461)

49. [Ref. 46170] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach ELL students and was not approved by the
(*Finding Continues on Next Page*)

Findings

High Springs Community School (#0461) (Continued)

School Board to teach these students out of field. In addition, the student's parents were not notified of the teacher's out-of-field status. Since the student is cited in Finding 51 (Ref. 46102), we present this disclosure finding with no proposed adjustment. .0000

50. [Ref. 46101] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain certain attendance documentation (i.e., Tardy Sign-in and Early Sign-out sheets). Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments. .0000

51. [Ref. 46102] The *ELL Student Plans* (Plans) for three ELL students were incomplete as the Plans did not include the students' 2024-25 course schedules. In addition, ELL Committees were not convened for two of the students by October 1 to consider the students' continued ESOL placements beyond 3 years from each students' DEUSS. We propose the following adjustment:

101 Basic K-3	2.0735	
130 ESOL	<u>(2.0735)</u>	.0000

52. [Ref. 46103] The EP for one ESE student did not include evidence that the student's General Education teacher had participated in the development of the student's EP. We propose the following adjustment:

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

53. [Ref. 46171] One teacher taught a basic subject area course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.0782	
130 ESOL	<u>(.0782)</u>	.0000
		<u>.0000</u>

Findings

Meadowbrook Elementary School (#0520)

54. [Ref. 52071] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. Since the student is cited in Finding 55 (Ref. 52001), we present this disclosure finding with no proposed adjustment. .0000

55. [Ref. 52001] The *ELL Student Plans* (Plans) for 15 ELL students were incomplete as the Plans did not include the students' 2024-25 course schedules. In addition, an ELL Committee was not convened for one student by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	7.2348	
102 Basic 4-8	4.0536	
130 ESOL	<u>(11.2884)</u>	.0000

56. [Ref. 52002] A signed and dated EP Meeting Participants page for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

57. [Ref. 52003] The EPs for two ESE students did not include evidence that the students' General Education teachers had participated in the development of the students' EPs. We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

58. [Ref. 52070/73] Two teachers taught a Language Arts course that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach these students out of field. We propose the following adjustments:

<u>Ref. 52070</u>		
102 Basic 4-8	.4526	
130 ESOL	<u>(.4526)</u>	.0000

<u>Ref. 52073</u>		
102 Basic 4-8	.6752	
130 ESOL	<u>(.6752)</u>	.0000

Findings

Meadowbrook Elementary School (#0520) (Continued)

59. [Ref. 52072] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.3722	
130 ESOL	<u>(1.3722)</u>	<u>.0000</u>
		<u>.0000</u>

Newberry Elementary School (#0531)

60. [Ref. 53101] The *ELL Student Plans* (Plans) for ten ELL students were incomplete as the Plans did not include the students' 2024-25 course schedules. In addition, the Plan for one student was not dated. We also noted an ELL Committee for one student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	2.4358	
102 Basic 4-8	3.2145	
130 ESOL	<u>(5.6503)</u>	<u>.0000</u>

61. [Ref. 53171] Our examination disclosed that the Principal and Assistant Principal were reported as teachers for six courses. For two of the courses, we were able to identify a properly certified teacher that should have been reported for the courses. For the remaining four courses, the administrators were reported in lieu of a long term substitute who did not hold a valid Florida teaching certificate; 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.

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
(Finding Continues on Next Page)

Findings

Newberry Elementary School (#0531) (Continued)

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	.3768	
254 ESE Support Level 4	<u>(.3768)</u>	.0000

62. [Ref. 53172/74] Two teachers taught a Language Arts course that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach these students out of field. In addition, the student's parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 53172</u>		
101 Basic K-3	.1892	
130 ESOL	<u>(.1892)</u>	.0000

<u>Ref. 53174</u>		
101 Basic K-3	.2838	
130 ESOL	<u>(.2838)</u>	.0000

.0000

Constellation Charter School of Gainesville (#0925)

63. [Ref. 92501] The School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain source attendance records prepared by data entry and attendance clerks, therapists, or the substitute teacher in the classroom, and did not retain daily exception reports generated to identify teachers who did not submit attendance.

Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed *(Finding Continues on Next Page)*

Findings

Constellation Charter School of Gainesville (#0925) (Continued)

adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments.

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Siatech Mycroschool, Inc. (#0991) Charter School

64. [Ref. 99103] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain manual attendance records completed by substitute teachers that were signed and dated during the 2024-25 school year. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments.

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65. [Ref. 99101] The *ELL Student Plans* (Plans) for two ELL students were incomplete as the Plans did not include the students' 2024-25 course schedules. We also noted that ELL Committees for the students were not convened by October 1 or within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency was not assessed within 30 school days prior to one of the student's DEUSS anniversary date to consider continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.8920	
130 ESOL	<u>(.8920)</u>	.0000

66. [Ref. 99102] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the student's 2024-25 schedule included with the Plan was not dated and did not indicate the courses where the student received instruction. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

Findings

Siatech Mycroschool, Inc. (#0991) Charter School (Continued)

67. [Ref. 99170/71] Two teachers taught English (Ref. 99171) and Reading (Ref. 99170/71) courses that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach these students out of field. In addition, the students' parents were not notified of the teachers' out-of-field status. We also noted one teacher (Ref. 99171) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 99170</u>		
103 Basic 9-12	.1000	
130 ESOL	<u>(.1000)</u>	.0000
 <u>Ref. 99171</u>		
103 Basic 9-12	1.2461	
130 ESOL	<u>(1.2461)</u>	.0000
		<u>.0000</u>

Alachua eSchool (Virtual Franchise) (#7004)

68. [Ref. 700401] The *ELL Student Plan* (Plan) for one ELL student (in both our Basic and ESOL tests) was incomplete as the Plan did not include the student's 2024-25 course schedule. We also noted the student was assessed English language proficient on the Assessing Comprehension and Communication in English State-to-State for English Language Learners and an ELL Committee was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, the student was incorrectly reported for one course with instruction provided directly by the Florida Virtual School. The District was not eligible to report the course for FEFP funding. We propose the following adjustment:

103 Basic 9-12	.3842	
130 ESOL	<u>(.4614)</u>	(.0772)

69. [Ref. 700402] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the Plan did not include the student's 2024-25 course schedule. We also noted the student was incorrectly reported for one course that was not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2023-24*. We propose the following adjustment:

103 Basic 9-12	.8456	
130 ESOL	<u>(.9228)</u>	(.0772)

Findings

Alachua eSchool (Virtual Franchise) (#7004) (Continued)

70. [Ref. 700403] The FTE for four virtual education students in our Basic test was incorrectly reported. The *FTE General Instructions 2023-24* provided that virtual education courses not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180-day school year. The courses were only reported during the June 2025 reporting survey period based on the students' successful completions of the courses on June 4 and June 5, 2025; however, since the courses were not completed prior to the end of the District's 180-day school year on June 3, 2025, the courses were ineligible to be reported for FEFP funding for the 2024-25 school year. We propose the following adjustment:

103 Basic 9-12	(.6389)	(.6389)
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71. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in General Science but taught courses that also required certification in Biology. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.8002	
113 Grades 9-12 with ESE Services	(.8002)	.0000
		(.7933)

Alachua Regional Juvenile Detention Center (#9025)

72. [Ref. 902570] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the student is cited in Finding 73 (Ref. 902501), we present this disclosure finding with no proposed adjustment.

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73. [Ref. 902501] Our examination of the School's attendance records disclosed, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the principal did not certify student attendance for the July 2024 reporting survey period. 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. In addition, the School did
(Finding Continues on Next Page)

Findings

Alachua Regional Juvenile Detention Center (#9025) (Continued)

not demonstrate efforts to monitor attendance through daily exception reports to identify teachers who did not submit attendance records. We also noted, for 27 students, (2 in our Basic with ESE Services test and 1 ESE Support Level 4 and 5 test) attendance was not recorded in the District's Web-based automated student attendance recordkeeping system during the July 2024 reporting survey period and manual attendance records were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	(.6639)	
103 Basic 9-12	(2.3249)	
112 Grades 4-8 with ESE Services	(.3909)	
254 ESE Support Level 4	<u>(.1388)</u>	(3.5185)

74. [Ref. 902502] The FTE for 22 students (1 student in our Basic test and 1 student in our Basic with ESE Services test) in the June 2025 reporting survey period was incorrectly reported as the School's instructional calendar indicated that the term was 34 days (.1889 FTE) and the students were instead reported for varied amounts of FTE resulting in the students' overreported FTE. We propose the following adjustment:

102 Basic 4-8	(.9333)	
103 Basic 9-12	(2.7995)	
113 Grades 9-12 with ESE Services	<u>(.0278)</u>	(3.7606)
		<u>(7.2791)</u>

Proposed Net Adjustment **(13.0667)**

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Alachua County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) personnel not following District procedures (Findings 1 through 62, 64, 68, 69, and 70 through 74); (2) the closing of the Constellation Charter School of Gainesville (Finding 63); (3) staff turnover (Findings 65 and 66); and (4) the Charter School Board not being timely notified of teachers' out-of-field assignments (Finding 67).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) students are reported in the proper FEFP funding categories and cost center for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (3) FTE is properly reported for all students, particularly for students enrolled in a DJJ Program during the summer reporting survey periods; (4) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support the students' reporting; (5) parents of ELL students are timely notified of their child's ESOL placement; (6) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (7) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (8) students' EPs or IEPs are retained and timely document the services to be provided and the participation of all required participants, including evidence that the students' parents were invited to participate; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (10) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs; (11) virtual education students are reported in the correct FEFP Programs for the correct amount of FTE; (12) all teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board, and the students' parents are notified of the teacher's out-of-field assignment; and (13) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply

with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

*FTE General Instructions 2023-24*⁸

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

⁸ DOE did not publish *FTE General Instructions* for 2024-25.

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 42 schools other than charter schools, 15 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2025, State funding totaling \$149.6 million was provided through the FEFP to the District for the District-reported 31,782.62 unweighted FTE as recalibrated, which included 2,017.02 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 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*

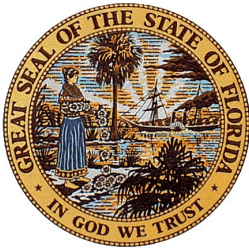
NOTE B – TESTING FTE STUDENT ENROLLMENT

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. Carolyn Beatrice Parker Elementary	1 through 5
2. Sidney Lanier Center	6 through 9
3. W. A. Metcalfe Elementary School	10 through 15
4. Westwood Middle School	16 through 24
5. Gainesville High School	25 through 31
6. A. L. Mebane Middle School	32 through 37
7. Santa Fe High School	38 through 43
8. Myra Terwilliger Elementary School	44 through 48
9. High Springs Community School	49 through 53
10. Meadowbrook Elementary School	54 through 59
11. Newberry Elementary School	60 through 62
12. Constellation Charter School of Gainesville*	63
13. Siatech Mycroschool, Inc.*	64 through 67
14. Alachua eSchool (Virtual Franchise)	68 through 71
15. Alachua Regional Juvenile Detention Center	72 through 74

* Charter School

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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 Alachua 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 Alachua 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 internal controls related to students' reported ridership classification or eligibility for State transportation

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.

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
October 7, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Alachua 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 (226) 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 (14,853) 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>
Hazardous Walking	201
IDEA – PK through Grade 12, Weighted	934
All Other FEFP Eligible Students	<u>13,718</u>
Total	<u>14,853</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 69 of 310 students in our student transportation test.¹⁰

¹⁰ 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.	(3)	-	-
Our tests included 310 of the 14,853 students reported as being transported by the District.	-	69	(63)
In conjunction with our general tests of student transportation, we identified certain issues related to 164 additional students.	-	<u>164</u>	<u>(163)</u>
Totals	<u>(3)</u>	<u>233</u>	<u>(226)</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

Alachua 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

Students
Transported
Proposed Net
Adjustments

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 2024 reporting survey period 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 176 students were reported for an incorrect number of DIT for the June 2025 reporting survey period. The students were reported for 15 DIT rather than 13 DIT in accordance with the District’s instructional calendar. We propose the following adjustment:

June 2025 Survey		
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(176)	
 <u>13 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>176</u>	0

2. [Ref. 54] Our general tests disclosed that the number of buses in operation was overstated by one bus in the October 2024 reporting survey period, one bus in the February 2025 reporting survey period, and one bus in the June 2025 reporting survey period. The students reported on these buses were transported by other buses already included in the count of the number of buses in operation. We propose the following adjustments:

Findings

October 2024 Survey

Number of Buses in Operation (1)

February 2024 Survey

Number of Buses in Operation (1)

June 2025 Survey

Number of Buses in Operation (1)

(3)

0

3. [Ref. 52] Sufficient documentation was not maintained to support the reporting of 45 elementary school students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State transportation funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. The DOE issued guidance to the districts titled Technical Assistance Note: *Hazardous Walking Conditions Determination and Student Data Reporting* which includes a DOE *Hazardous Walking Site Review Checklist* (site review checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether a location meets the statutory criteria of hazardous walking conditions.

While a site review checklist was available in some cases, the checklists were not properly completed and were not signed and dated by representatives of the roadway jurisdictions, law enforcement, or a metropolitan planning organization.

We determined that 2 of the 45 students in our test lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 43 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2024 Survey

88 Days in Term

Hazardous Walking (25)

All Other FEFP Eligible Students 1

February 2025 Survey

90 Days in Term

Hazardous Walking (20)

All Other FEFP Eligible Students 1 (43)

Findings

4. [Ref. 53] Our general tests disclosed that one student was incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in grades K-6; however, the student was enrolled at a middle school. We determined that the student lived less than 2 miles from school and was not otherwise eligible for State Transportation funding. We propose the following adjustment:

February 2025 Survey

90 Days in Term

Hazardous Walking	(1)	(1)
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5. [Ref. 55] Our review of transportation records disclosed that the ridership of 84 students (1 student in our test) in the October 2024 reporting survey period was not properly supported for State transportation funding. Specifically, we noted the ridership dates marked for the students included dates the District was closed for inclement weather; consequently, we could not rely on the bus driver's report. Accordingly, we propose the following adjustment:

October 2024 Survey

88 Days in Term

All Other FEFP Eligible Students	(84)	(84)
----------------------------------	------	------

6. [Ref. 56] Our general tests of student ridership disclosed that the ridership of five students (one student in our test) was not properly supported for State transportation funding. We noted that one bus driver's report was not appropriately signed or dated by the bus driver attesting to the accuracy of the ridership reported on the bus. We propose the following adjustment:

June 2025 Survey

13 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	(5)
--------------------------------------	-----	-----

7. [Ref. 57] Seventy-four students (12 students in our test) were either not marked as riding the bus (72 students) or not listed (2 students) on the supporting bus drivers' reports. We propose the following adjustment:

October 2024 Survey

88 Days in Term

Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	(66)	(74)

Findings

8. [Ref. 58] Our general tests disclosed that 22 students (8 in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. We determined that 5 students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

February 2025 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)
All Other FEFP Eligible Students	3

June 2025 Survey

13 Days in Term

IDEA - PK through Grade 12, Weighted	(18)	
All Other FEFP Eligible Students	<u>2</u>	(17)

9. [Ref. 59] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2024 Survey

88 Days in Term

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

February 2025 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	<u>(2)</u>
----------------------------------	------------	------------

Proposed Net Adjustment		<u>(226)</u>
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SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Alachua County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) personnel not following District procedures (Findings 1, 2, and 4 through 9) and (2) Hazardous Walking documentation not properly completed (Finding 3).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) only eligible students in K through 6th grade attending an elementary school, who live less than 2 miles from the student's assigned school and whose path from home to school crosses an approved hazardous walking location are reported in the Hazardous Walking ridership category; (3) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (4) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily accessible files; and (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; (6) 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; and (7) 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)*¹¹

¹¹ 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 Alachua 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 Alachua County

For the fiscal year ended June 30, 2025, the District received \$4.9 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:

Survey Period	Number of Vehicles	Number of Funded Students	Number of Courtesy Riders
October 2024	100	7,432	459
February 2025	99	7,245	454
June 2025	27	176	-
Totals	226	14,853	913

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

BOARD MEMBERS

Tina Certain
Leanetta McNealy, Ph.D.
Janine Plavac
Sarah Rockwell, Ph.D.
Thomas Vu



District Office
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32601-5498

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(352) 955-7300

SUPERINTENDENT OF SCHOOLS

Dr. Kamela Patton, Superintendent

Mission Statement: We are committed to the success of every student!

October 7, 2026

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

District staff and the responsible departments have reviewed the preliminary and tentative examination report regarding Florida Education Finance Program (FEFP) full-time equivalent student enrollment and student transportation for the fiscal year ended June 30, 2025. Enclosed are the District's responses to the audit findings and descriptions of the corrective actions taken or planned regarding student enrollment, teacher certification, and student transportation.

The District is committed to accurate reporting, maintaining supporting documentation, and strengthening procedures to ensure compliance with applicable State requirements. The enclosed responses outline corrective actions to address the findings and prevent recurrence. Findings with the same or similar corrective actions are grouped together to avoid repetition, with each applicable finding number and reference identified.

If you have any questions or need more information regarding the district response, please contact Kim Neal, Director of FTE/State Reporting, at 352-955-7712 or nealkm@alachuaschools.net.

Thank you and your team for your assistance in this process.

Sincerely,

A handwritten signature in blue ink that reads "Kamela Patton". The signature is fluid and cursive, with the first name "Kamela" being more prominent and the last name "Patton" following in a similar style.

Dr. Kamela Patton
Superintendent

Below are the responses and corrective action that has already taken place and/or will be implemented by Alachua County Public Schools regarding the audit findings shared in the Preliminary and Tentative Report of the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Transportation Audit of the Fiscal Year Ended June 30, 2025. The findings are grouped together so that findings that have the same or similar responses are not repeated multiple times.

Exceptional Student Education (ESE):

Findings 8, 12, 19, 29, 30, 34, 39, 44 – The ESE Compliance Supervisor has been assigned to monitor the Hospital/Homebound Program. The Hospital Homebound teachers will complete a new Matrix of Services whenever the Individualized Education Plan (IEP) is completed or updated. As a part of the review and prior to Hospital Homebound placement, the Compliance Supervisor will also ensure the placement is appropriate and based on medical need prescribed by a doctor's note. The ACPS Exceptional Student Education (ESE) department will continue to monitor intermittent Hospital Homebound Students to ensure proper scheduling and reporting during each FTE Survey period.

Reference: 8103, 10103, 14103, 15104, 15105, 22103, 27102, 31101

Findings 9, 11, 28, 30, 35 - The ACPS Exceptional Student Education (ESE) department will require a new Matrix of Service to be completed at the conclusion of each IEP meeting and amendment. This requirement will be shared with the Principals, Assistant Principals, Department Chairs, and Staffing Specialists

Reference: 8104, 10102, 15103, 15105, 22104

Findings 1, 11, 20, 21, 40, 52, 57 – The ESE Compliance Supervisor and Staffing Specialists will monitor PEER IEPs and Educational Plan (EPs) to ensure a general education teacher on the student's schedule will participate in the development of the IEP or EP. Training will be provided to Principals, Assistant Principals, Department Chairs and the district's Teacher on Special Assignment for Gifted Education.

Reference: 3101, 10102, 14104, 14105, 27103, 46103, 52003

Findings 56 – Schools will print participant page from PEER to be included with the student's active ESE file. This requirement will be shared with the Principals, Assistant Principals, Department Chairs, and Staffing Specialists.

Reference: 52002

Findings 6 – The IEP and Class Minutes Weekly will be reviewed against the student course schedules and the school's approved bell schedule to ensure the minutes reported are accurate. Training will be provided to the appropriate staff, including ESE Department Chairs, to review IEP minutes for accuracy. This training will be focused at the Center School, as updates must be made to match minutes when a student enters the Center School from a traditional school, as the bell schedules are not the same.

Reference: 8101

English Language Learners (ELL):

Findings 4, 10, 17, 26, 33, 42, 46, 51, 55, 60, 65, 66, 68, 69 -- To ensure all ELL Plans include student schedules across the district:

- Pre-FTE Verification Checklist: Prior to each FTE Survey window (Survey 2 and Survey 3), school-level ESOL Contacts must run an internal compliance report verifying that all active ELL Plans contain populated, dated schedules reflecting current course enrollments and ESOL coverage codes and that a Plan is on file for every active student.
- Targeted Compliance Training: The District ESOL Coordinator will conduct a technical assistance training for school counselors and ESOL Contacts emphasizing that an ELL Plan is considered incomplete for FTE funding purposes without an active course schedule.
- Pre-Survey Finalization: School ESOL Contacts must review, update, and finalize all ELL Plans and schedules at least two weeks prior to the start of FTE Survey 2 and Survey 3.

Reference 3104, 10101, 14101, 15101, 22102, 27105, 31103, 46102, 52001, 53101, 99101, 99102, 700401, 700402

Findings 3, 10, 26, 41, 42, 46, 51, 55, 60, 65, 68 -- To ensure ELL Committees are convened timely and fully documented across the district:

- Mandatory Retraining: The District ESOL Department will conduct a targeted compliance training session for school-level ESOL Contacts emphasizing the critical requirement that all signatures, decisions, and meeting minutes must include exact dates to maintain FTE audit compliance.
- Fixed Scheduling Windows: School sites must convene re-evaluation ELL Committees by October 1 or within 30 school days prior to the student's DEUSS anniversary date, as applicable.
- Document Verification Checklist: The district will update the "ELL Committee Meeting Checklist" to require the School Administrator/ESOL Contact to verify that all date fields are completed prior to filing the paperwork or closing the meeting in the SIS.

- **Staff Professional Development:** The District ESOL Department will issue a compliance guidance directive and will conduct technical assistance workshops for school-level test coordinators and ESOL Contacts regarding ELL Committee and English language proficiency assessment timelines.

Reference 3103, 10101, 15101, 27104, 27105, 31103, 46102, 52001, 53101, 99101, 700401

Findings 2, 17, 26, 27, 46 -- To ensure all ELL students have documented parent notifications and Committee invitations across the district:

- **Mandatory Checklist & Committee Parent Invitation:** The district updated the "Initial ESOL Placement Checklist" to require school administrators/contacts to verify that the Parent Notification form is dated and archived. The "ELL Committee Meeting Checklist" will also require verification that the parent invitation is documented and dated before the meeting is held.
- **Staff Compliance Training:** The District ESOL Department issued a compliance memo and will conduct training for all school ESOL Contacts on timeline and native-language requirements.

Reference 3102, 14101, 15101, 15102, 31103

Findings 27, 45 -- To ensure a completed ELL Plan is on file for every ELL student across the district:

- **Plan Completion and Filing Protocol:** School ESOL Contacts will develop each student's ELL Plan at the time of ESOL placement, then file it in the student's ESOL folder and upload it to the SIS so a copy is always retrievable.
- **Targeted Compliance Training:** The District ESOL Department will conduct a training session for school ESOL Contacts and registrars on Plan development and filing. It will cover how Plans transfer with students who move between schools.

Reference 15102, 31102

Findings 17, 26 -- To ensure no student is placed in or continued in ESOL after a proficient screener score without documented ELL Committee review across the district:

- **Committee Review Requirement:** When a student scores proficient on the WIDA Screener, the IDEA Oral Language Proficiency Test, or any other approved screener, the school ESOL Contact must convene an ELL Committee before ESOL placement or continued ESOL services. The Committee must document at least two of the criteria required by SBE Rule 6A-6.09022(3), F.A.C.
- **Placement Checklist Update:** The "Initial ESOL Placement Checklist" will also be updated to require the screener result to be recorded. If the result is proficient, the

Committee documentation must be attached before the student is coded for ESOL in the SIS.

- Targeted Compliance Training: The District ESOL Department will conduct a training session for school ESOL Contacts and registrars on screener score interpretation and Committee documentation requirements.

Reference 14101, 15101

Teacher Certification:

Findings 5, 13, 14, 15, 22, 24, 36, 37, 43, 47, 48, 49, 54, 58, 62, 71 - The ACP S Human Resources Department will provide School Administrators with a list of their Out of Field Teachers in which the Administrator will verify the Out of Field placement. This verified list will be submitted to the Board for approval. Letters will be provided to each school to disseminate to students whose teacher has been deemed Out of Field per F.S. 1012.42. ACPS Human Resources Department will continue to monitor all Instructional employees' certifications.

Reference: 3170, 3171, 10170, 10171, 10172, 14170, 14172, 22170, 22171, 22172, 27170, 31170, 31171, 46170, 52070, 52071, 52073, 53172, 53174, 700470

Findings 13, 15, 23, 31, 36, 43, 53, 59 - The ACPS Human Resources Department tracks all Instructional employees and their completion of points as it relates to the ESOL Pre-Employment Agreement. Teachers will be notified annually of any outstanding points still needed to meet the ESOL Pre-Employment Agreement.

Reference: 10170, 10172, 14171, 15171, 22170, 22171, 27170, 46171, 52072

Finding 61 - The District will provide training to all School Administrators on reporting the correct teacher of record in Skyward.

Reference: 53171

Finding 72 - The ACPS Human Resources Department will continue to make every effort to identify and hire certified teachers.

Reference: 902570

Finding 67 - The ACPS Human Resources Department will review Out of Field requirements with Charter School Principals annually, ensuring they know the requirements of the charter school's governing boards approving Out of Field placements and providing required parent notifications. The Charter Office and Human Resources Department will verify that

documentation of the Charter Board approval, parent notification and required training is maintained and available for review.

Reference: 99170, 99171

Attendance Recording Procedures:

Findings 7, 16, 25, 32, 38, 50, 63, 64, 73 – The FTE/State Reporting team provides training annually regarding the Attendance Record Keeping Procedures with all schools. Additionally, during each survey period and survey preparation, the requirements are reviewed again. School data entry staff run reports and sign off on the Survey Checklist for each survey period indicating that teachers have completed and signed the teacher's Attendance Verification Report. Principals then sign the overall Survey Checklist and complete a Principal Attendance Certification Letter indicating that all attendance documentation has been completed and kept on file at the school. The signed Survey Checklist and Principal Attendance Certification Letter is submitted to the FTE/State Reporting department for documentation and copies are kept at each school site, along with the signed Teacher Attendance Verification reports. Additional training and reminders will be done for each survey period specific to requiring and maintaining all signed and dated substitute attendance rosters and sign-in/sign-out sheets for students arriving late and early check-outs.

Reference: 8102, 14106, 15107, 22101, 27101, 46101, 92501, 99103, 902501

Finding 18 – During survey training and preparation, training regarding the 11-day count and Attendance Record Keeping Procedures are reviewed. Also, an Absence Occurrence Report is included in the training for schools to use during the Survey windows to monitor students who have not been in attendance during the 11-day attendance window. Using this report, schools are asked to monitor attendance daily during the attendance window to ensure all students are accounted for and document those students who were not in attendance on the Survey Checklist. Upon receipt of the Survey Checklists, the FTE/State Reporting team review the attendance of students listed to remove them from FTE Reporting. Another layer of review has been added by the district FTE/State Reporting team to also run the Absence Occurrence Report to potentially find any students marked not in attendance during the 11-day count window to ensure they are all marked appropriately to exclude them from FTE Reporting for that survey period.

Reference: 14102

Findings 16, 25, 63, 73 - The FTE/State Reporting team provides training to all principals and data entry staff regarding the Recorded Attendance and Unrecorded Attendance reports that should be run daily, both during Survey periods and each school day, to see what teachers have not taken attendance via the Student Information System (Skyward SIS) and the compare that report to any teachers who are out that day and have a substitute teacher to ensure the

substitute teacher has provided signed and dated attendance each period of each day. The training also includes administrators and data entry/attendance clerks know how to build that report as an automated report for their review.

Reference: 14106, 15107, 92501, 902501

Finding 70 - Training will be provided to the administrators and data entry clerks of Alachua eSchool (Virtual Franchise) regarding course completion timeline requirements to ensure only course completed by the last day of the 180-day school year are reported for FEFP funding if the course was not reporting during the Survey 2 and/or Survey 3 periods.

Reference: 700403

Finding 74 – The school and District will review the instructional calendar and FEFP reporting requirements to ensure that instructional days are accurately calculated and reported for each survey period to ensure proper FTE funding. District staff will provide guidance to appropriate school personnel regarding the proper reporting of instructional days and will review future submissions to ensure accuracy and compliance with applicable FEFP reporting requirements.

Reference: 902502

Transportation:

Finding 1 - The Transportation Department has implemented a review process requiring multiple staff members to verify FEFP reporting dates and related reporting information prior to the information being distributed to staff. This additional review is intended to ensure that all reporting dates and days in term are accurate and consistent before the FEFP reporting process is completed.

Reference: 51

Finding 2 - The Transportation Department is reviewing student transportation eligibility based on applicable criteria, including distance, hazardous walking conditions, program eligibility, and other applicable requirements.

Student transportation counts are also being compared and reconciled between the routing system and FEFP reporting information to ensure consistency.

The responsibility for maintaining and reviewing hazardous walking information has been reassigned to appropriate staff. The router has completed a reevaluation of the existing hazardous walking areas on the map, and the Safety Department will conduct an additional review to verify the identified hazardous walking conditions.

Reference: 52

Finding 3 - A comprehensive review and overhaul of the hazardous walking process has been completed. Existing hazardous walking areas and related student eligibility are being reevaluated to ensure that the information maintained in the routing system is accurate and supported by the applicable criteria.

Reference: 53

Finding 4 - Prior to each FEFP reporting period, the Transportation Department will review the routing system to ensure that buses and routes are accurately reported.

During the designated reporting period, changes to routes or bus assignments that could affect transportation reporting will be restricted. Staff will be reminded of the importance of maintaining the accuracy of the routing information throughout the reporting period.

Reference: 54

Finding 5 - Staff training will continue to emphasize the importance of verifying all dates before FEFP forms are printed and distributed.

A multiple-review process has been established so that more than one staff member verifies the forms and reporting dates before the documents are released. This additional review is intended to reduce the possibility of incorrect dates appearing on the final documentation.

Reference: 55

Finding 6 - Transportation staff will personally review all applicable forms before drivers and aides are permitted to submit their documentation.

Staff members have also been assigned specific routes to review and verify that all required forms have been properly completed and signed before submission. And will be accountable when information is not correct.

Reference: 56

Finding 7 - A three-part verification process has been implemented to ensure the accuracy of students reported as riding or not riding transportation.

1. The router is reviewing the routing system and removing students identified as no longer riding.

2. Drivers are verifying their student lists and confirming that students are riding when they sign the required documentation.
3. Training will continue to reinforce the proper procedures for identifying and documenting students who are not riding.

In addition, staff will be reminded that changes to routing information should not be made during the designated FEFP reporting period unless necessary and properly documented.

Reference: 57

Finding 8 - The router is reviewing transportation records for applicable students and documenting the student's current IEP date within the routing system. This process is intended to ensure that students are properly identified and reported during the FEFP reporting process.

Reference: 58

Finding 9 - The router is reviewing student records to verify whether the student's assigned school is identified as SI and is documenting this information within the routing system.

When applicable, students are being changed to the non-funded designation ("N"). This verification process is being completed before FEFP forms are printed to ensure that the information reported is accurate and consistent with the student's eligibility and routing information.

Reference: 59