STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2027-040
November 2026

INDIAN RIVER 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. David K. Moore served as Superintendent of the Indian River County Schools and the following individuals served as School Board members:

	District No.
Dr. Gene A. Posca	1
Dr. Jacqueline Rosario	2
Dr. Peggy Jones, Vice Chair	3
Teri L. Barenborg, Chair	4
Kevin McDonald through 11-18-24	5
David Dyer from 11-19-24	5

The team leader was Christopher E. Tynes, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722

INDIAN RIVER COUNTY DISTRICT SCHOOL BOARD

TABLE OF CONTENTS

Page No.

SUMMARY i

INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT 1

SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS

Reported Full-Time Equivalent Student Enrollment 4

Schools and Students 4

Teachers 4

Proposed Adjustments 5

SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT 6

SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL 7

SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS

Overview 10

Findings 10

SCHEDULE E – FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS 26

NOTES TO SCHEDULES 29

INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION 33

SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS 36

SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS

Overview 38

Findings 38

SCHEDULE H – FINDING CAUSES, RECOMMENDATIONS AND REGULATORY CITATIONS 42

NOTES TO SCHEDULES 43

MANAGEMENT'S RESPONSE 44

INDIAN RIVER COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education (ESE) Support Levels 4 and 5 and student transportation, the Indian River 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 English for Speakers of Other Languages (ESOL) strategies were not met for 28 of the 123 teachers in our test. Five (4 percent) of the 123 teachers in our test taught at charter schools and none 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 for 73 of the 127 students in our ESE Support Levels 4 and 5 test. None of the 127 students in our ESE Support Levels 4 and 5 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 81 of the 325 students in our student transportation test as well as exceptions for 35 additional students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 54 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.7160 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 142.5866 (142.0702 applicable to District schools other than charter schools and .5164 applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 77 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 $760,126 (negative 142.5866 times $5,330.98), of which $757,373 is applicable to District schools other than charter schools and $2,753 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 Indian River 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 Indian River 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 23 schools[1] other than charter schools, 5 charter schools, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2025, State funding totaling $28.4 million was provided through the FEFP to the District for the District-reported 18,057.10 unweighted FTE as recalibrated, which included 2,290.34 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received $3.4 million for student transportation as part of the State funding through the FEFP.

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

THIS PAGE INTENTIONALLY LEFT BLANK

AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

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

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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Indian River 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 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 Indian River 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 weaknesses[3] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in 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 30, 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 Indian River County District School Board (District) reported to the DOE 18,057.10 unweighted FTE as recalibrated, which included 2,290.34 unweighted FTE as recalibrated for charter schools, at 23 District schools other than charter schools, 5 charter schools, 1 cost center, and 1 virtual education cost center.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2025. (See NOTE B.) The population of schools (30) 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 (9,247) 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 73 of the 127 students in our ESE Support Levels 4 and 5 test.[4] None of the 127 students in our ESE Support Levels 4 and 5 test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With	Recalibrated Unweighted FTE		Proposed
	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	28	9	6,743	108	1	12,933.9000	91.0547	51.0745
Basic with ESE Services	30	10	1,754	78	6	3,800.4700	70.2061	30.4905
ESOL	23	9	578	148	8	693.7400	104.9779	(17.0106)
ESE Support Levels 4 and 5	22	9	172	127	73	253.5000	86.4121	(49.0123)
Career Education 9-12	2	-	-	-	-	375.4900	.0000	(17.2581)
All Programs	30	10	9,247	461	88	18,057.1000	352.6508	(1.7160)

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (397, of which 384 are applicable to District schools other than charter schools and 13 are applicable to charter schools) consisted of the total number of teachers at schools in our test

[4] For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 4, 5, 6, 11, 16, 17, 18, 20, 21, 24, 25, 26, 31, 32, 33, 37, 38, 39, 40, 41, and 46 on *SCHEDULE D*.

who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 28 of the 123 teachers in our test.[5] Five (4 percent) of the 123 teachers in our test taught at charter schools and none 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.

[5] For teachers, the material noncompliance is composed of Findings 7, 8, 9, 10, 12, 13, 14, 19, 22, 23, 27, 28, 34, 35, 36, 42, 47, 48, 49, 50, 51, and 53 on *SCHEDULE D*

SCHEDULE B

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

District Schools Other Than Charter Schools

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	5.5879	1.118	6.2473
102	Basic 4-8	14.5339	1.000	14.5339
103	Basic 9-12	25.4389	.978	24.8792
111	Grades K-3 with ESE Services	15.9341	1.118	17.8143
112	Grades 4-8 with ESE Services	2.5259	1.000	2.5259
113	Grades 9-12 with ESE Services	12.0305	.978	11.7658
130	ESOL	(11.4968)	1.192	(13.7042)
254	ESE Support Level 4	(46.2618)	3.697	(171.0299)
255	ESE Support Level 5	(2.7505)	5.992	(16.4810)
300	Career Education 9-12	(17.2581)	1.079	(18.6215)
	Subtotal	(1.7160)		(142.0702)

Charter Schools

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	4.5950	1.118	5.1372
102	Basic 4-8	.9188	1.000	.9188
130	ESOL	(5.5138)	1.192	(6.5724)
	Subtotal	.0000		(.5164)

Total of Schools

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	10.1829	1.118	11.3845
102	Basic 4-8	15.4527	1.000	15.4527
103	Basic 9-12	25.4389	.978	24.8792
111	Grades K-3 with ESE Services	15.9341	1.118	17.8143
112	Grades 4-8 with ESE Services	2.5259	1.000	2.5259
113	Grades 9-12 with ESE Services	12.0305	.978	11.7658
130	ESOL	(17.0106)	1.192	(20.2766)
254	ESE Support Level 4	(46.2618)	3.697	(171.0299)
255	ESE Support Level 5	(2.7505)	5.992	(16.4810)
300	Career Education 9-12	(17.2581)	1.079	(18.6215)
	Total	(1.7160)		(142.5866)

[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

No.	Program	Proposed Adjustments[1] #0031	#0061	#0101	Balance Forward
101	Basic K-3	.....	1.1114	.0814	1.1928
102	Basic 4-8	.....	.2175	1.2990	1.5165
103	Basic 9-12	22.1469	.....	.....	22.1469
111	Grades K-3 with ESE Services	.....	1.8250	.9471	2.7721
112	Grades 4-8 with ESE Services	.....	.....	.0002	.0002
113	Grades 9-12 with ESE Services	6.5302	.....	.....	6.5302
130	ESOL	(2.8168)	(1.3289)	(.7828)	(4.9285)
254	ESE Support Level 4	(7.8022)	(1.8250)	(.9824)	(10.6096)
255	ESE Support Level 5	(.9000)	.....	(1.0000)	(1.9000)
300	Career Education 9-12	(17.2581)	.....	.....	(17.2581)
Total		(.1000)	.0000	(.4375)	(.5375)

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

No.	Brought Forward	Proposed Adjustments[1] #0131	#0141	#0171	#0191	Balance Forward
101	1.1928	.....	3.7429	.....	.6522	5.5879
102	1.5165	2.1195	3.3471	3.0736	.....	10.0567
103	22.1469	3.0689	.....	.....	.....	25.2158
111	2.7721	1.5002	8.0005	.....	3.6613	15.9341
112	.0002	3.5387	(.4998)	(.0331)	.0200	3.0260
113	6.5302	5.5003	.....	.....	.....	12.0305
130	(4.9285)	.....	(1.2756)	(1.0736)	(.6522)	(7.9299)
254	(10.6096)	(13.0706)	(15.2366)	(1.9669)	(4.6198)	(45.5035)
255	(1.9000)	(2.6570)	1.9215	(.0100)	(.0450)	(2.6905)
300	(17.2581)	.....	.....	.....	.....	(17.2581)
Total	(.5375)	.0000	.0000	(.0100)	(.9835)	(1.5310)

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

		Proposed Adjustments[1]			
No.	**Brought Forward**	**#0271**	**#0291**	**#5003***	**Total**
101	5.5879	…..	…..	4.5950	10.1829
102	10.0567	4.4772	…..	.9188	15.4527
103	25.2158	…..	.2231	…..	25.4389
111	15.9341	…..	…..	…..	15.9341
112	3.0260	(.5001)	…..	…..	2.5259
113	12.0305	…..	…..	…..	12.0305
130	(7.9299)	(3.2188)	(.3481)	(5.5138)	(17.0106)
254	(45.5035)	(.7583)	…..	…..	(46.2618)
255	(2.6905)	(.0600)	…..	…..	(2.7505)
300	(17.2581)	…..	…..	…..	(17.2581)
Total	(1.5310)	(.0600)	(.1250)	.0000	(1.7160)

[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

Indian River 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.

Vero Beach High School (#0031)

1. [Ref. 3101] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

2. [Ref. 3102] Our review of student records for eight ESE students disclosed the *Matrix of Service*s (Matrix) forms for three students were not available at the time of our examination and could not be subsequently located, four students were not reported in accordance with the students' Matrix forms, and the Matrix form for one student was not reviewed when the student's IEP was amended. We propose the following adjustment:

113 Grades 9-12 with ESE Services	5.7602	
254 ESE Support Level 4	(5.7502)	
255 ESE Support Level 5	(.0100)	.0000

3. [Ref. 3103] The file for one ESE student did not contain an IEP valid during the February 2025 reporting survey period. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Vero Beach High School (#0031) (Continued)		
103 Basic 9-12	.4998	
254 ESE Support Level 4	(.4998)	.0000

4. [Ref. 3104] The course schedule for one ESE student participating in the Hospital and Homebound Program was incorrectly reported in ESE Support Level 5. The student was provided both on-campus and homebound instruction; however, the on-campus portion of the student's schedule should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2502	
255 ESE Support Level 5	(.2502)	.0000

5. [Ref. 3105] We noted the following exceptions for five ESE students:

- The homebound student contact logs for four students enrolled in the Hospital and Homebound program were not available at the time of our examination and could not be subsequently located. In addition, one of the students did not have a physician's statement to support the homebound placement.
- One student's physician's statement to support homebound placement, an IEP, and Matrix form were not available at the time of our examination and could not be subsequently located.

We propose the following adjustment:

103 Basic 9-12	.0200	
113 Grades 9-12 with ESE Services	.0200	
255 ESE Support Level 5	(.1400)	(.1000)

6. [Ref. 3106] The course schedule for one ESE student was incorrectly reported in ESE Support Level 5 based on the student's placement in the Hospital and Homebound Program. The student was provided only on-campus instruction and should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4998	
255 ESE Support Level 5	(.4998)	.0000

7. [Ref. 3170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Vero Beach High School (#0031) (Continued)		
103 Basic 9-12	17.2581	
300 Career Education 9-12	(17.2581)	.0000

8. [Ref. 3171] 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 Elementary Education. 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	.4144	
254 ESE Support Level 4	(.4144)	.0000

9. [Ref. 3172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Varying Exceptionalities and was approved by the School board to teach out-of-field in Math, Biology, and Social Science but taught a course that also required certification in English. In addition, the students' parents were not notified of the teacher's out-of-field status in English, Math, Biology, and Social Science. We propose the following adjustment:

103 Basic 9-12	1.1378	
254 ESE Support Level 4	(1.1378)	.0000

10. [Ref. 3173/74] Two teachers taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 3173		
103 Basic 9-12	2.1976	
130 ESOL	(2.1976)	.0000
Ref. 3174		
103 Basic 9-12	.2856	
130 ESOL	(.2856)	.0000
		(.1000)

Beachland Elementary School (#0061)

11. [Ref. 6101] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Beachland Elementary School (#0061) (Continued)		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

12. [Ref. 6170] One teacher taught Language Arts and basic subject area courses that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We also noted that 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:

101 Basic K-3	.7514	
130 ESOL	(.7514)	.0000

13. [Ref. 6171/73] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

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

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

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Beachland Elementary School (#0061) (Continued)		
Ref. 6171		
101 Basic K-3	.3600	
130 ESOL	(.3600)	.0000
Ref. 6173		
111 Grades K-3 with ESE Services	.8250	
254 ESE Support Level 4	(.8250)	.0000

14. [Ref. 6172] One teacher taught a Language Arts course that included an ELL student but was not properly certified to teach an ELL student and was not approved by the School Board to teach this student 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 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2175	
130 ESOL	(.2175)	.0000
		.0000

Fellsmere Elementary School (#0101)

15. [Ref. 10101] An IEP for one ESE student, valid during the October 2024 reporting survey period, was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4999	
112 Grades 4-8 with ESE Services	(.4999)	.0000

16. [Ref. 10102/03] The *Matrix of Services* (Matrix) forms for two ESE students (Ref. 10102/03) valid during the October 2024 reporting survey period were not available at the time of our examination and could not be subsequently located. We also noted that one student (Ref. 10102) was not reported in accordance with the student's Matrix form valid during the February 2025 reporting survey period. We propose the following adjustments:

Ref. 10102		
112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	.4999	
255 ESE Support Level 5	(1.0000)	.0000
Ref. 10103		
111 Grades K-3 with ESE Services	.4471	
254 ESE Support Level 4	(.4471)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Fellsmere Elementary School (#0101) (Continued)		
17. [Ref. 10104] One ESE student was not in membership during the February 2025 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:		
254 ESE Support Level 4	(.4375)	(.4375)
18. [Ref. 10105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
19. [Ref. 10170/71] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.		
Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.		
Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.		
Since the teachers provided direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:		
Ref. 10170		
101 Basic K-3	.0814	
102 Basic 4-8	.0163	
254 ESE Support Level 4	(.0977)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Fellsmere Elementary School (#0101) (Continued)		
Ref. 10171		
102 Basic 4-8	.7828	
130 ESOL	(.7828)	.0000
		(.4375)

Wabasso School (#0131)

20. [Ref. 13101] We noted the following exceptions for 16 ESE students:

- The *Matrix of Services* (Matrix) forms valid for the October 2024 or February 2025 reporting survey periods for 3 ESE students were not available at the time of our examination and could not be subsequently located.
- School records did not demonstrate that the Matrix forms for 12 ESE students were reviewed or updated when the students' IEPs were reviewed or updated.
- One student was not reported in accordance with the student's Matrix form.

We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5002	
112 Grades 4-8 with ESE Services	3.5387	
113 Grades 9-12 with ESE Services	5.5003	
254 ESE Support Level 4	(8.7678)	
255 ESE Support Level 5	(1.7714)	.0000

21. [Ref. 13102] The IEPs for two ESE students were not signed; consequently, we were unable to determine if the appropriate personnel had participated in the development of the students' IEPs. We also noted that the *Matrix of Services* forms for these students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.5002	
254 ESE Support Level 4	(1.5002)	.0000

22. [Ref. 13170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught courses that also required certification in ESE. 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	1.5687	
254 ESE Support Level 4	(1.1831)	
255 ESE Support Level 5	(.3856)	.0000

Findings			Proposed Net Adjustments (Unweighted FTE)
Wabasso School (#0131) (Continued)			
23. [Ref. 13171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Mathematics and ESE but taught courses which required certification in Reading, English, Science, Social Science and Elementary Education. In addition, we noted the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:			
	102 Basic 4-8	2.1195	
	254 ESE Support Level 4	(1.6195)	
	255 ESE Support Level 5	(.5000)	.0000
			.0000
Citrus Elementary School (#0141)			
24. [Ref. 14101] For three ESE students (one student in both Basic with ESE Services and ESE Support Levels 4 and 5, one student in Basic with ESE Services, and one in ESE Support Level 4 and 5) we noted the following exceptions:			
• The IEP and *Matrix of Services* (Matrix) form for one ESE student were not available at the time of our examination and could not be subsequently located.			
• One student was dismissed from ESE on January 31, 2024, prior to the October 2024 and February 2025 reporting survey periods.			
• The IEP for one ESE student did not include evidence that the appropriate personnel participated in the development of the student's IEP. In addition, the student's Matrix form was not available at the time of our examination and could not be subsequently located for the February 2025 survey period.			
We propose the following adjustment:			
	101 Basic K-3	1.0000	
	102 Basic 4-8	2.0000	
	112 Grades 4-8 with ESE Services	(1.5003)	
	254 ESE Support Level 4	(1.4997)	.0000
25. [Ref. 14102] The *Matrix of Services* (Matrix) forms for 11 ESE students, valid during the October 2024 or February 2025 reporting survey periods, were not available at the time of our examination and could not be subsequently located. In addition, 3 students were not reported in accordance with the students' Matrix forms, and the Matrix form for 1 student was not reviewed and updated when the student's IEP was amended. We propose the following adjustment:			

Findings		Proposed Net Adjustments (Unweighted FTE)
Citrus Elementary School (#0141) (Continued)		
111 Grades K-3 with ESE Services	7.0000	
112 Grades 4-8 with ESE Services	1.0005	
254 ESE Support Level 4	(9.5003)	
255 ESE Support Level 5	1.4998	.0000

26. [Ref. 14103] We noted the following exceptions for six ESE students:

- Three students were not reported in accordance with the students' *Matrix of Services* (Matrix) forms.
- The IEP and Matrix for one student were not available at the time of our examination and could not be subsequently located.
- The IEPs for two students did not include evidence that the students' parents had been invited to or participated in the development of the students' IEPs.

We propose the following adjustment:

101 Basic K-3	1.5000	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	1.0005	
254 ESE Support Level 4	(4.0008)	
255 ESE Support Level 5	.5003	.0000

27. [Ref. 14170/71] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in Elementary Education (Ref. 14170) or Music (Ref. 14171). We propose the following adjustments:

Ref. 14170		
101 Basic K-3	1.0987	
102 Basic 4-8	.1820	
130 ESOL	(1.1235)	
254 ESE Support Level 4	(.1179)	
255 ESE Support Level 5	(.0393)	.0000
Ref. 14171		
101 Basic K-3	.1442	
102 Basic 4-8	.0130	
254 ESE Support Level 4	(.1179)	
255 ESE Support Level 5	(.0393)	.0000

28. [Ref. 14172] One teacher taught basic subject area courses 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 until October 18, 2024, which was after the October 2024 reporting survey period. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Citrus Elementary School (#0141) (Continued)		
102 Basic 4-8	.1521	
130 ESOL	(.1521)	.0000
		.0000

Sebastian River Middle School (#0171)

29. [Ref. 17101] The file for one ESE student did not contain a valid EP. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

30. [Ref. 17102] The EP for one Gifted student did not evidence that the student's parents were notified of or 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	(1.0000)	.0000

31. [Ref. 17103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4669	
254 ESE Support Level 4	(.4669)	.0000

32. [Ref. 17104] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed or updated when the students' IEPs were prepared or amended. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

33. [Ref. 17105] The homebound teacher contact logs for one ESE student enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.0100)	(.0100)

34. [Ref. 17170] 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:

Findings		Proposed Net Adjustments (Unweighted FTE)
Sebastian River Middle School (#0171) (Continued)		
102 Basic 4-8	.1428	
130 ESOL	(.1428)	.0000

35. [Ref. 17171] One teacher taught Language Arts courses that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach out of field until after the October 2024 reporting survey period. In addition, the students' parents were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.9308	
130 ESOL	(.9308)	.0000
		(.0100)

Sebastian Elementary School (#0191)

36. [Ref. 19170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the student is cited in Finding No. 41 (Ref. 19105), we present this disclosure finding with no proposed adjustment; however, the continued use of non-certified teachers may result in future proposed adjustments. .0000

37. [Ref. 19101] The *Matrix of Services* forms for six ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.7474	
112 Grades 4-8 with ESE Services	.0200	
254 ESE Support Level 4	(2.7474)	
255 ESE Support Level 5	(.0200)	.0000

38. [Ref. 19102] The *Matrix of Services* (Matrix) form, valid for the October 2024 reporting survey period, for one ESE student incorrectly included three special consideration points that were designated for PK students earning less than .5000 FTE. In addition, the student's Matrix form valid during the February 2025 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Sebastian Elementary School (#0191) (Continued)

39. [Ref. 19103] The homebound teacher contact logs for one ESE student in the Hospital and Homebound Program did not demonstrate that the student received instruction during the October 2024 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0250)	(.0250)

40. [Ref. 19104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

41. [Ref. 19105] Our review of student class schedules disclosed that four PK students (one student in our ESE Support Levels 4 and 5 test) were enrolled in the District's Voluntary Prekindergarten Program , a non-FEFP funded program. Accordingly, the students were not eligible to be reported for FEFP. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.5861)	
254 ESE Support Level 4	(.3724)	(.9585)

42. [Ref. 19171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.6522	
130 ESOL	(.6522)	.0000
		(.9835)

Oslo Middle School (#0271)

43. [Ref. 27104] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain certain attendance documentation (i.e., sign-in and sign-out sheets). Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments. .0000

44. [Ref. 27101] The file for one ESE student did not contain an IEP valid during the October 2024 reporting survey period. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Oslo Middle School (#0271) (Continued)		
102 Basic 4-8	.5001	
112 Grades 4-8 with ESE Services	(.5001)	.0000

45. [Ref. 27102] An ELL Committee meeting was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.3645	
130 ESOL	(.3645)	.0000

46. [Ref. 27103] The homebound teacher contact logs for one ESE student enrolled in the Hospital and Homebound Program did not demonstrate that the student received instruction during the October 2024 and February 2025 reporting survey periods. We propose the following adjustment:

255 ESE Support Level 5	(.0600)	(.0600)

47. [Ref. 27170/74] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in limited temporary roles) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

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

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

(*Finding Continues on Next Page*)

Findings		Proposed Net Adjustments (Unweighted FTE)
Oslo Middle School (#0271) (Continued)		
Since the teachers provided direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:		
Ref. 27170		
102 Basic 4-8	.4753	
130 ESOL	(.4314)	
254 ESE Support Level 4	(.0439)	.0000
Ref. 27174		
102 Basic 4-8	.0714	
130 ESOL	(.0714)	.0000
48. [Ref. 27171] One teacher taught a Reading course that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We also noted that 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:		
102 Basic 4-8	.5665	
130 ESOL	(.5665)	.0000
49. [Ref. 27172] One teacher was certified in ESE but taught courses that required certification in Reading, English, Math, and Social Science. The School Board approved the teacher to teach out of field in Social Science on January 27, 2025, which was after the October 2024 reporting survey period. 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	.7144	
254 ESE Support Level 4	(.7144)	.0000
50. [Ref. 27173] One teacher taught a Language Arts course that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. In addition, the students' parents were not notified of the teacher's out-of-field status until October 17, 2024, which was after the October 2024 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.7140	
130 ESOL	(.7140)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Oslo Middle School (#0271) (Continued)

51. [Ref. 27175] 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	1.0710	
130 ESOL	(1.0710)	.0000
		(.0600)

Sebastian River High School (#0291)

52. [Ref. 29101] One Basic student withdrew from a dual enrollment course on September 4, 2024, which was prior to the October 2024 reporting survey period; consequently, the course should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1250)	(.1250)

53. [Ref. 29170/71] Two teachers taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 29170		
103 Basic 9-12	.0625	
130 ESOL	(.0625)	.0000
Ref. 29171		
103 Basic 9-12	.2856	
130 ESOL	(.2856)	.0000
		(.1250)

North County Charter School (#5003)

54. [Ref. 500302] *ELL Student Plans* (Plans) for six ESOL students were dated prior to the October 2024 reporting survey period. School management represented to us that the dates indicated on the Plans were printing errors; however, they were unable to provide documentation to support that the Plans were completed timely for the beginning of the 2024-25 school year. In addition, an ELL Committee for one student was not convened by October 1 to consider the student's continued ESOL placement beyond

(*Finding Continues on Next Page*)

Findings		**Proposed Net Adjustments (Unweighted FTE)**
North County Charter School (#5003)(Continued)		
3 years from the student's DEUSS anniversary date. We also noted that the ELL Committee meeting form for one student was not signed; consequently, we were unable to determine whether the appropriate personnel had participated in the meeting. We propose the following adjustment:		
101 Basic K-3	4.5950	
102 Basic 4-8	.9188	
130 ESOL	(5.5138)	.0000
		.0000
Proposed Net Adjustment		(**1.7160**)

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Indian River County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) staff did not follow procedures (Findings 2 through 7, 11, 15 through 18, 20, 21, 24 through 26, 29 through 33, 37 through 41, and 43 through 46); (2) clerical error (Finding 54); (3) information not provided by third party (Finding 52); (4) in-service requirements not timely completed (Findings 14, 28, 34, 35, 50, 51, and 53); (5) out-of-field subject area not timely added to Board out-of-field report (Findings 23 and 49); (6) teacher status not correctly identified (Findings 13, 19, 36, 42, and 47); (7) teacher not identified timely for parent out of field report (Finding 27); (8) teacher not timely added to Board out-of-field report (Findings 8, 9, 12, 22, and 48); and (9) staff not aware of requirements (Findings 1 and 10).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the English language proficiency of students being considered for placement or continuation of their ESOL placements beyond 3 years of their accurately recorded DEUSS are appropriately assessed by October 1 (if the students' DEUSS falls within the first 2 weeks of the school year) or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments, and their recommendations are documented and retained; (2) procedures for the preparation of students' *Matrix of Services* (Matrix) forms are enhanced and properly followed to ensure that ESE students are reported in accordance with the students' Matrix forms that are timely completed, properly scored, and evidence review if applicable (i.e., are less than 3 years old), when students' IEPs are prepared or reviewed, and are retained in readily accessible files; (3) students' IEPs are timely developed, document the participation of all required participants, including evidence that the students' parents were invited to participate, and are retained in readily accessible files; (4) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs, are reported based on the correct instructional setting, and teacher homebound contact logs and timely completed physician's statements are retained in readily accessible files; (5) only students who are enrolled and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting and 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*; (6) PK students are reported for State FEFP funding only for those courses that are eligible for such funding; (7) membership in dual enrollment courses during the applicable survey is verified; (8) *ELL Student Plans* are timely prepared and dated, include the student's complete course schedule, are accurate, and retained in readily accessible files; (9) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are timely approved by the School Board to teach out of field, and the students' parents are timely notified of a teacher's out-of-field assignment; and (10) teachers earn the appropriate in-service training points or

college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with each teacher's in-service training timeline.

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year and 250-Day School Year for Juvenile Justice Education Programs*
FTE General Instructions 2023-24[4]

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*

[6] DOE did not publish *FTE General Instructions* for 2024-25.

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2023-24

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2017 Edition)

Teacher Certification

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

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Indian River 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 Indian River 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 Indian River 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 23 schools other than charter schools, 5 charter schools, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2025, State funding totaling $28.4 million was provided through the FEFP to the District for the District-reported 18,057.10 unweighted FTE as recalibrated, which included 2.290.34 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;[7] Survey 3 was performed February 3 through 7, 2025; and Survey 4 was performed June 16 through 20, 2025.

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

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*
Chapter 1001, Florida Statutes, *Early Learning-20 Governance*
Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*
Chapter 1003, Florida Statutes, *Public K-12 Education*
Chapter 1006, Florida Statutes, *Support for Learning*
Chapter 1007, Florida Statutes, *Articulation and Access*
Chapter 1010, Florida Statutes, *Financial Matters*
Chapter 1011, Florida Statutes, *Planning and Budgeting*
Chapter 1012, Florida Statutes, *Personnel*
SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*
SBE Rules, Chapter 6A-4, FAC, *Certification*
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT

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:

	School	Finding(s)
1.	Vero Beach High School	1 through 10
2.	Beachland Elementary School	11 through 14
3.	Fellsmere Elementary School	15 through 19
4.	Wabasso School	20 through 23
5.	Citrus Elementary School	24 through 28
6.	Sebastian River Middle School	29 through 35
7.	Sebastian Elementary School	36 through 42
8.	Oslo Middle School	43 through 51
9.	Sebastian River High School	52 and 53
10.	North County Charter School*	54

* Charter School

THIS PAGE INTENTIONALLY LEFT BLANK

AUDITOR GENERAL
STATE OF FLORIDA

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

Sherrill F. Norman, CPA
Auditor General

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

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Indian River 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 Indian River 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 weaknesses[8] 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

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

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 30, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Indian River 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 (159) 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[9] and February and June 2025 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (10,359) 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:

Ridership Category	Number of Funded Students Transported
Hazardous Walking	856
IDEA – PK through Grade 12, Weighted	682
All Other FEFP Eligible Students	8,821
Total	10,359

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 81 of 325 students in our student transportation test.[10]

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

[10] For student transportation, the material noncompliance is composed of Findings 1, 2, 4, 5, 6, and 7 on *SCHEDULE G*.

Our examination results are summarized below:

Description	Students With Exceptions	Students Proposed Net Adjustment
Our tests included 325 of the 10,359 students reported as being transported by the District.	81	(61)
In conjunction with our general tests of student transportation we identified certain issues related to 35 additional students.	35	(16)
Totals	116	(77)

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

Indian River 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[11] and July 2024 reporting survey periods and the February and June 2025 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2024 reporting survey period and once for the February 2025 reporting survey period) will be presented in our Findings as two test students.	
1. [Ref. 52] Sufficient documentation was not maintained to support the reporting of 63 elementary school students in our test of the Hazardous Walking ridership category. The District utilized the DOE's *Hazardous Walking Site Review Checklist* (site review checklist) to document 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 6 of the 63 students 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 57 students were not otherwise eligible for State transportation funding. We propose the following adjustments:	

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

Findings		Students Transported Proposed Net Adjustments
October 2024 Survey		
89 Days in Term		
Hazardous Walking	(25)	
All Other FEFP Eligible Students	4	
February 2025 Survey		
89 Days in Term		
Hazardous Walking	(38)	
All Other FEFP Eligible Students	2	(57)

2. [Ref. 53] Our general tests disclosed that 24 students (2 students in our test) were 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 students were in enrolled in a middle school. We noted that 21 of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 3 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2024 Survey		
89 Days in Term		
Hazardous Walking	(4)	
All Other FEFP Eligible Students	1	
February 2025 Survey		
89 Days in Term		
Hazardous Walking	(20)	
All Other FEFP Eligible Students	20	(3)

3. [Ref. 54] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. District personnel were unable to provide documentation to support that the student was classified as a student with disabilities under IDEA or that the student's parents were enrolled in a Teenage Parent Program; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

February 2025 Survey		
89 Days in Term		
All Other FEFP Eligible Students	(1)	(1)

4. [Ref. 55] Fourteen students (2 students in our test) were either not marked as riding the bus (4 students) or not listed (10 students) on the supporting bus driver reports. We propose the following adjustments:

Findings		Students Transported Proposed Net Adjustments
October 2024 Survey		
89 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(9)	
February 2025 Survey		
89 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	(14)

5. [Ref. 56] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2024 Survey		
89 Days in Term		
All Other FEFP Eligible Students	(1)	(1)

6. [Ref. 57] Our general tests disclosed that 12 students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not clearly indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2024 Survey		
89 Days in Term		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	
February 2025 Survey		
89 Days in Term		
IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	7	
June 2025 Survey		
17 Days in Term		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	0

Findings		**Students Transported Proposed Net Adjustments**
7. [Ref. 58] One student in our test was incorrectly reported in the June 2025 reporting survey period. The student's IEP did not include a recommendation for ESY services, and the student was not enrolled in a nonresidential DJJ Program. We propose the following adjustment:		
June 2025 Survey		
17 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	(1)
Proposed Net Adjustment		(**77**)

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Indian River County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to staff not following procedures (Findings 1 through 7).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who live less than 2 miles from the student's assigned school and are in grades K through 6, attending an elementary school, and whose path from home to school crosses an approved and properly documented Hazardous Walking location are reported in the Hazardous Walking ridership category; (2) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (3) only those students who are recorded on bus reports as having been transported to an FEFP eligible program on at least 1 day during the reporting survey period are reported for State transportation funding; (4) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (5) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files; and (6) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys.

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) [12]

[12] 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 Indian River 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 Indian River County

For the fiscal year ended June 30, 2025, the District received $3.4 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	79	5,170	988
February 2025	69	5,104	251
June 2025	11	85	-
Totals	159	10,359	1,239

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.

School District of Indian River County
6500 57th Street • Vero Beach, Florida, 32967 • Telephone: 772-564-3000 • Fax: 772-564-3054
David K. Moore, Ed.D. - Superintendent

October 30, 2026

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

Reference: 2024-25 FEFP FTE Student Enrollment, Teacher Certification and Transportation Certification Audit Responses

Dear Ms. Norman:

Please find below our responses to the above preliminary and tentative report regarding the 2024-2025 (June 30, 2025) Florida Education Finance Program (FEFP) full-time student enrollment, teacher certification and transportation examination dated September 30, 2026.

For Findings 1,45,54, ESOL:
The District will implement corrective action, including staff training, to ensure compliance with the assessment, ELL Committee, and documentation requirements.

For Findings 2-6,11,15-18,20,21,24-26,29-33,37-41,44,46 ESE:
The District acknowledges the findings and will implement corrective action including staff training to ensure compliance regarding matrices, scheduling, documentation of services and documentation requirements.

For Findings: 7,8,9,10,12,13,14,19,22,23,27,28,34,35,36,42,47,48,49,50,51,53 Teacher Certification Compliance:
Through enhanced monitoring, certification tracking, stronger approval controls, and documented notification procedures, we will establish a comprehensive compliance system that ensures properly qualified instructional personnel are serving students and prevents recurrence of the certification and ESOL-related findings identified as Teachers assigned to instructional positions without valid Florida teaching certificates, Out-of-Field Assignment Compliance – Teachers assigned outside their certification area (OOF) without School Board approval, Required Notifications – Failure to provide required notification to parents regarding out-of-field teaching assignments, ESOL Compliance – Teachers serving ELL students without the required in-service training points.

For Finding: 43 Student Attendance, and 52 Dual Enrollment:
The District will implement corrective action including staff training to ensure compliance.

Gene A. Posca, M.D. District 1 • Dr. Jacqueline Rosario District 2 • Dr. Peggy Jones District 3 • Teri L. Barenborg District 4 • David Dyer District 5

Transforming education to inspire & empower ALL students to maximize their full potential.
Equal Opportunity Educator and Employer

For Findings on Schedules F, G, H Student Transportation:
The School District of Indian River County is committed to strengthening internal controls and implementing corrective actions to prevent similar findings in future reporting periods. Planned actions include:

- Conducting comprehensive training for Transportation, Exceptional Student Education (ESE), and school-based staff on State transportation eligibility requirements and reporting procedures.
- Establishing a formal review process to verify student eligibility, ridership classifications, mileage requirements, hazardous walking documentation, and supporting records prior to each survey reporting period.
- Implementing additional supervisory reviews and quality-control checkpoints to ensure that all students reported for transportation funding are properly documented and supported by required records, including bus driver reports, Individualized Education Programs (IEPs), and hazardous walking certifications.
- Collaborating with school administrators and ESE personnel to ensure transportation-related IEP documentation is complete, current, and readily accessible.
- Updating written procedures and accountability measures to ensure consistent compliance with Florida Department of Education requirements and applicable statutes and rules.
- Periodically auditing transportation records throughout the year to identify and correct discrepancies before survey submissions.

The School District of Indian River County appreciates the recommendations provided and will continue to monitor compliance efforts to ensure accurate reporting and adherence to all State funding requirements. Through these corrective actions, the School District of Indian River County expects to significantly reduce the risk of future reporting exceptions and strengthen the overall integrity of reporting processes.

Sincerely,



David K. Moore, Ed.D.
Superintendent