STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2027-047
November 2026

LEVY 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, Tamara “Tammy” M. Boyle served as Superintendent of the Levy County Schools from November 19, 2024, Christopher A. Cowart served before that date, and the following individuals served as School Board members:

	District No.
Cameron A. Asbell, Chair from 11-19-24, Vice Chair through 11-18-24	1
Lisa Q. Baxter from 11-19-24	2
Paige S. Brookins through 11-18-24	2
Ashley Clemenzi, Vice Chair from 11-19-24	3
Linda Campbell from 11-19-24	4
Tamara “Tammy” M. Boyle through 11-18-24, Chair	4
Devin Whitehurst	5

The team leader was Myla Ustymenko, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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LEVY COUNTY DISTRICT SCHOOL BOARD

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LEVY COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Levy 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 exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 18 of the 54 students in our ESOL test, 15 of 27 students in our ESE Support Levels 4 and 5 test, and 13 of the 54 students in our Career Education 9-12 test. None of the students in our ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 tests attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 25 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 2.2426 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 27.2040 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 17 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 $145,024 (negative 27.2040 times $5,330.98), all of which is applicable to District schools other than charter schools.

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

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

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 10 schools[1] other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2025, State funding totaling $35.1 million was provided through the FEFP to the District for the District-reported 5,890.67 unweighted FTE as recalibrated, which included 198.08 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 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.

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

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 $1.7 million for student transportation as part of the State funding through the FEFP.

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

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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 Levy 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 students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records, the Levy 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

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

examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C,* and *D*.

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

Purpose of this Report

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

Respectfully submitted,



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 Levy County District School Board (District) reported to the DOE 5,890.67 unweighted FTE as recalibrated, which included 198.08 unweighted FTE as recalibrated for charter schools, at 10 District schools other than charter schools, 2 charter schools, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2025. (See NOTE B.) The population of schools (15) included the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (4,265) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 18 of the 54 students in our ESOL test,[4] 15 of the 27 students in our ESE Support Levels 4 and 5 test,[5] and 13 of the 54 students in our Career Education 9-12 test.[6] None of the students in our ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 tests 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 Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	15	7	2,972	75	3	4,061.3100	53.5424	7.0440
Basic with ESE Services	15	7	998	55	4	1,456.1400	44.3298	8.0444
ESOL	8	5	174	54	18	139.2700	36.2588	(7.4600)
ESE Support Levels 4 and 5	9	5	27	27	15	36.6300	19.4901	(7.9613)
Career Education 9-12	6	2	94	54	13	197.3200	16.6712	(1.9097)
All Programs	15	7	4,265	265	53	5,890.6700	170.2923	(2.2426)

[4] For ESOL, the material noncompliance is composed of Findings 2, 10, 20, and 21 on *SCHEDULE D*.

[5] For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 4, 5, 15, 16, 19, 22, 23, 24, and 25 on *SCHEDULE D*.

[6] For Career Education 9-12, the material noncompliance is composed of Findings 6, 7, 11, 12, and 13 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (159) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost center in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 63 and found exception with 1 teacher.

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.

SCHEDULE B

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

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	1.9280	1.118	2.1555
102	Basic 4-8	2.5923	1.000	2.5923
103	Basic 9-12	2.5237	.978	2.4682
111	Grades K-3 with ESE Services	4.0043	1.118	4.4768
112	Grades 4-8 with ESE Services	1.9909	1.000	1.9909
113	Grades 9-12 with ESE Services	2.0492	.978	2.0041
130	ESOL	(7.4600)	1.192	(8.8923)
254	ESE Support Level 4	(6.8694)	3.697	(25.3962)
255	ESE Support Level 5	(1.0919)	5.992	(6.5427)
300	Career Education 9-12	(1.9097)	1.079	(2.0606)
Total		(2.2426)		(27.2040)

[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] #0051	#0091	#0092	Balance Forward
101	Basic K-3	.....	.....	(.4971)	(.4971)
102	Basic 4-8	.9236	1.9286	.....	2.8522
103	Basic 9-12	(.2534)	2.7771	.....	2.5237
111	Grades K-3 with ESE Services	.....	.....	.4971	.4971
112	Grades 4-8 with ESE Services	(.0003)	.....	.....	(.0003)
113	Grades 9-12 with ESE Services	3.4235	(1.3743)	.....	2.0492
130	ESOL	(.4289)	(3.3314)	.....	(3.7603)
254	ESE Support Level 4	(3.4944)	.....	.....	(3.4944)
255	ESE Support Level 5	(.5030)	.....	.....	(.5030)
300	Career Education 9-12	(.5768)	(1.3329)	.....	(1.9097)
Total		(.9097)	(1.3329)	.0000	(2.2426)

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

			Proposed Adjustments[1]		
No.	**Program**	**Brought Forward**	**#0231**	**#1011**	**Total**
101	Basic K-3	(.4971)	.1848	2.2403	1.9280
102	Basic 4-8	2.8522	.3069	(.5668)	2.5923
103	Basic 9-12	2.5237	…..	…..	2.5237
111	Grades K-3 with ESE Services	.4971	.0084	3.4988	4.0043
112	Grades 4-8 with ESE Services	(.0003)	1.0000	.9912	1.9909
113	Grades 9-12 with ESE Services	2.0492	…..	…..	2.0492
130	ESOL	(3.7603)	(.4917)	(3.2080)	(7.4600)
254	ESE Support Level 4	(3.4944)	(1.0000)	(2.3750)	(6.8694)
255	ESE Support Level 5	(.5030)	(.0084)	(.5805)	(1.0919)
300	Career Education 9-12	(1.9097)	…..	…..	(1.9097)
Total		(2.2426)	.0000	.0000	(2.2426)

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Levy 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.	

Chiefland Middle High School (#0051)

1. [Ref. 5101] School records for one ESE student did not demonstrate that required personnel had participated in the development of the student's amended IEP. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	(.5002)	.0000

2. [Ref. 5102] The English language proficiency of two ELL students was not assessed, and an ELL Committee for one of the students was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years of each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4289	
130 ESOL	(.4289)	.0000

3. [Ref. 5103] One ESE student was incorrectly reported in Basic 4-8 for a therapy course. The student's entire schedule should have been reported in ESE Support Level 4. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Chiefland Middle High School (#0051) (Continued)		
102 Basic 4-8	(.0055)	
254 ESE Support Level 4	.0055	.0000

4. [Ref. 5104] School records did not demonstrate that the *Matrix of Services* forms for four ESE students were reviewed or updated when the students' IEPs were prepared. In addition, the amended IEP meeting participants' signature page for one ESE student was not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine if the required individuals had participated in the amendment of the student's IEP. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
113 Grades 9-12 with ESE Services	3.0000	
254 ESE Support Level 4	(3.4999)	.0000

5. [Ref. 5105] School records did not demonstrate that the *Matrix of Services* (Matrix) form for one ESE student was reviewed or updated when the student's IEP was amended for the October 2024 and February 2025 reporting survey periods. We also noted the class schedule for the student, who was enrolled in the intermittent Hospital and Homebound Program, was reported incorrectly in Basic 9-12 as the entire schedule should have been reported in an ESE Program. In addition, the student was reported for 742 CMW in the October 2024 reporting survey period and 1,526 CMW in the February 2025 reporting survey period, both of which included on-campus and homebound instruction; however, the student was scheduled for only 240 CMW of homebound instruction and 70 CMW of on-campus therapies resulting in the FTE being overreported. We propose the following adjustment:

103 Basic 9-12	(.2534)	
113 Grades 9-12 with ESE Services	.4235	
255 ESE Support Level 5	(.5030)	(.3329)

6. [Ref. 5106] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2151)	(.2151)

Findings		Proposed Net Adjustments (Unweighted FTE)
Chiefland Middle High School (#0051) (Continued)		
7. [Ref. 5107] The timecards for two Career Education 9-12 students who participated in OJT were not signed and dated by the students' employers; consequently, we were unable to determine whether the employers verified the students' work hours. We propose the following adjustment:		
300 Career Education 9-12	(.3617)	(.3617)
		(.9097)
Williston Middle High School (#0091)		
8. [Ref. 9101] The Educational Plan meeting participants' page for one ESE student reported in the Gifted Program was not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine whether the appropriate personnel had participated in the meeting. We propose the following adjustment:		
103 Basic 9-12	.8762	
113 Grades 9-12 with ESE Services	(.8762)	.0000
9. [Ref. 9102] A signed and dated IEP meeting participants' page, identifying individuals who participated in the development of the student's IEP, was not available at the time of our examination and could not be subsequently located for one ESE student. We propose the following adjustment:		
103 Basic 9-12	.4981	
113 Grades 9-12 with ESE Services	(.4981)	.0000
10. [Ref. 9103] The *ELL Student Plans* (Plans) for 12 students and the *Notification of Initial ELL Program Placement* form for 1 of the students were prepared after the February 2025 reporting survey period. We also noted that the Plans for 5 of the students were not updated for the 2024-25 school year and 1 student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	1.9286	
103 Basic 9-12	1.4028	
130 ESOL	(3.3314)	.0000
11. [Ref. 9104] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:		

Findings		Proposed Net Adjustments (Unweighted FTE)
Williston Middle High School (#0091) (Continued)		
300 Career Education 9-12	(.2586)	(.2586)

12. [Ref. 9105] The timecards for seven Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.7772)	(.7772)

13. [Ref. 9106] The timecards for two Career Education 9-12 students who participated in OJT were not dated by the students' employers; consequently, we were unable to determine whether the students' work hours were timely and appropriately verified. We propose the following adjustment:

300 Career Education 9-12	(.2971)	(.2971)
		(1.3329)

Joyce M. Bullock Elementary School (#0092)

14. [Ref. 9201] The FTE for one student in our Basic test was incorrectly reported in Basic K-3 during the October 2024 reporting survey period. The student was enrolled in the ESE Program and should have been reported in Grades K-3 with ESE Services. We propose the following adjustment:

101 Basic K-3	(.4971)	
111 Grades K-3 with ESE Services	.4971	.0000
		.0000

Williston Elementary School (#0231)

15. [Ref. 23102] School records did not demonstrate that the *Matrix of Services* forms for one ESE student were reviewed or updated when the students' new IEPs were prepared for the October 2024 and February 2025 reporting survey periods. We propose the following adjustment:

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

16. [Ref. 23103] The physician's statement, authorizing Hospital and Homebound Program services, for one ESE student was not in effect during the October 2024 survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0084	
255 ESE Support Level 5	(.0084)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Williston Elementary School (#0231) (Continued)		
17. [Ref. 23171] One teacher taught Basic subject area courses to classes 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:		
101 Basic K-3	.1848	
102 Basic 4-8	.3069	
130 ESOL	(.4917)	.0000
		.0000
Bronson Elementary School (#1011)		
18. [Ref. 101101] The course schedules for the students in our tests were incorrectly reported. The School's bell schedule supported 1,700 weekly instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,400 to 1,710 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting may result in future proposed adjustments.		.0000
19. [Ref. 101102] Four ESE students (two in our Basic, one in our Basic with ESE Services, and one in our ESE Support Levels 4 and 5 tests) were incorrectly reported in Basic Programs. The students' entire schedules should have been reported in Basic with ESE Programs. We propose the following adjustment:		
101 Basic K-3	(.9902)	
102 Basic 4-8	(1.0112)	
111 Grades K-3 with ESE Services	.9902	
112 Grades 4-8 with ESE Services	.9912	
255 ESE Support Level 5	.0200	.0000
20. [Ref. 101103] The English language proficiency for one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:		
102 Basic 4-8	.4444	
130 ESOL	(.4444)	.0000

Findings			Proposed Net Adjustments (Unweighted FTE)
Bronson Elementary School (#1011) (Continued)			
21. [Ref. 101104] The *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
	101 Basic K-3	2.7636	
	130 ESOL	(2.7636)	.0000
22. [Ref. 101105] The IEP for one ESE student in our ESE Support Level 4 and 5 test had lapsed on August 22, 2024, and a new IEP was not completed until October 17, 2024, which was after the October 2024 reporting survey period. We propose the following adjustment:			
	101 Basic K-3	.5047	
	111 Grades K-3 with ESE Services	(.5047)	.0000
23. [Ref. 101106] The *Matrix of Services* forms for two 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	1.1004	
	254 ESE Support Level 4	(.4999)	
	255 ESE Support Level 5	(.6005)	.0000
24. [Ref. 101107] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:			
	111 Grades K-3 with ESE Services	1.4954	
	254 ESE Support Level 4	(1.4954)	.0000
25. [Ref. 101108] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed when the student's IEP was amended. We also noted that the student was incorrectly reported in Basic programs for therapy courses. The student's entire schedule should have been reported in Basic with ESE programs. We propose the following adjustment:			
	101 Basic K-3	(.0378)	
	111 Grades K-3 with ESE Services	.4175	
	254 ESE Support Level 4	(.3797)	.0000
			.0000
Proposed Net Adjustment			(**2.2426**)

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Levy County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) staff oversights (Findings 6 through 13, 16, 18, 21, 22, and 24); (2) personnel not following procedures (Findings 1, 3, 14, 19, 20, and 25); (3) lack of procedures and training (Findings 2, 4, 5, 15, and 23); and (4) lack of access to out of district records (Finding 17).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE, in accordance with the schools' daily instructional and bell schedules, and documentation is retained to support that reporting; (2) *ELL Student Plans* are timely prepared and dated, include the student's complete course schedule, are accurate concerning services or supports to be provided, and retained in readily accessible files; (3) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (4) ELL student files contain proper documentation to support that parents are timely notified of the student's ESOL placement; (5) the English language proficiency of students being considered for placement or continuation of their ESOL placements beyond 3 years of their accurately recorded DEUSS are appropriately assessed by October 1 (if the students' DEUSS falls within the first 2 weeks of the school year) or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments and their recommendations are documented and retained; (6) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed for the required hours, signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (7) students' Educational Plans and 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; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (9) 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; and (10) teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines.

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

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2023-24[7]

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2023-24
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2023-24

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

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

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 Levy 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 Levy 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 Levy County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 10 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2025, State funding totaling $35.1 million was provided through the FEFP to the District for the District-reported 5,890.67 unweighted FTE as recalibrated, which included 198.08 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;[8] Survey 3 was performed February 3 through 7, 2025; and Survey 4 was performed June 16 through 20, 2025.

[8] Due to the impact of hurricanes and severe weather on the District during the planned Survey 2 dates, DOE approved Levy 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.	Chiefland Middle High School	1 through 7
2.	Nature Coast Middle School*	N/A
3.	Williston Middle High School	8 through 13
4.	Joyce M. Bullock Elementary School	14
5.	Williston Elementary School	15 through 17
6.	Bronson Elementary School	18 through 25
7.	Levy Virtual Instruction (Course Offerings)	N/A

* Charter School

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 Student Transportation

We have examined the Levy County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2025. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2023-24* (*Appendix G*) issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

In our opinion, the Levy County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2025.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[9] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

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 Levy 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 (97) 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[10] and February and June 2025 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (4,866) 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
IDEA – PK through Grade 12, Weighted	215
All Other FEFP Eligible Students	4,651
Total	4,866

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.

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

Our examination results are summarized below:

Description	Students With Exceptions	Students Proposed Net Adjustment
Our tests included 231 of the 4,866 students reported as being transported by the District.	8	(5)
In conjunction with our general tests of student transportation, we identified certain issues related to 12 additional students.	12	(12)
Totals	20	(17)

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

Levy 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 July and October 2024[11] reporting survey periods and the February and June 2025 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2024 reporting survey period and once for the February 2025 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that five PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or were students whose parent is enrolled in the Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

February 2025 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(5)	(5)

2. [Ref. 52] Our general review of the transportation records evidenced that the ridership of seven students was not properly supported for State transportation funding during the October 2024 reporting survey period (five students) and February 2025 (*Finding Continues on Next Page*)

[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.

reporting survey period (two students). We noted that six students were not listed on the bus reports and one student was not marked as riding the bus; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2024 Survey		
82 Days in Term		
All Other FEFP Eligible Students	(5)	
February 2025 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(2)	(7)

3. [Ref. 53] Five students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that three students lived 2 miles or more from the students' assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

October 2024 Survey		
82 Days in Term		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	3	(2)

4. [Ref. 54] Two students in our test lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2025 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(2)	(2)

5. [Ref. 56] One student in our test was incorrectly reported in the June 2025 reporting survey period. Transportation personnel were unable to provide documentation to support the student's enrollment in an ESY Program. In addition, the IEP for the student did not specify the need for transportation as a related service. We propose the following adjustment:

Findings		Students Transported Proposed Net Adjustments
June 2025 Survey		
16 Days in Term		
All Other FEFP Eligible Students	(1)	(1)
Proposed Net Adjustment		**(17)**

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Levy County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to a data entry error (Finding 1) or staff oversights (Findings 2 through 5).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (2) only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the 11 day window of the reporting survey period are reported for State transportation funding; (3) 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; (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; and (5) only those students who are documented as enrolled in school and whose IEPs document the transportation need and 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 Levy 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 Levy County

For the fiscal year ended June 30, 2025, the District received $1.7 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

Survey Period	Number of Vehicles	Number of Funded Students	Number of Courtesy Riders
October 2024	47	2,474	612
February 2025	48	2,386	573
June 2025	2	6	-
Totals	97	4,866	1,185

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 Board of Levy County

Tamara M. Boyle, Superintendent

Cameron Asbell
District 1

Lisa Baxter
District 2

Ashley Clemenzi
District 3

Linda Campbell
District 4

Devin Whitehurst
District 5

480 Marshburn Dr.
Bronson, FL 32621

Phone
(352) 486-5231

Fax
(352) 486-5237

An Equal Opportunity Employer
The School Board of Levy County does not discriminate on the basis of race, color, national origin, gender, age, disability, religion, marital status or genetic information in its educational programs, services or activities, or in its hiring or employment practices.

October 30, 2026

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

Ms. Norman:

Below, please find our district's written statement of explanation concerning the findings for the 2024-25 FEFP audit of the School Board of Levy County, along with our actual or proposed corrective actions. Corrective actions are listed by finding reference numbers as listed in the Preliminary and Tentative Report.

Finding Reference #'s 5102, 101103 - The School Board of Levy County agrees with these findings. The district has implemented a monthly review system that includes calendar reminders to all school ESOL coordinators to review DEUSS anniversary dates and identify students requiring reevaluation for continued ESOL placement beyond three years. School ESOL coordinators are responsible for monitoring deadlines, completing required assessments, convening ELL Committee meetings, and completing supporting documentation within the required timeframe. The district ESOL coordinator reviews completion and follows up on outstanding requirements. The district will provide advance reminders to support completion within the 30-school-day period prior to each student's DEUSS anniversary date.

Finding Reference #9103 - The School Board of Levy County agrees with this finding. The district has provided calendar reminders to school ESOL coordinators one week before the deadline to ensure all student ELL Plans are completed and updated within the first 30 days of the school year. Initial placement notifications are to be completed upon determination of student eligibility based on WIDA Screener results and sent home to the parents. At the beginning of each school year, the district reviews documentation requirements and ESOL funding eligibility guidelines. School ESOL coordinators share student DEUSS dates with data clerks, and both work with the district team to verify funding eligibility and ensure

students who have reached the maximum six-year funding period are no longer reported for State ESOL funding.

Finding Reference #101104 - The School Board of Levy County agrees with this finding. All student ELL Plans are generated through Ellevation, uploaded to Skyward, and maintained in each student's ESOL cumulative folder. The district has established an ESOL folder checklist to guide school ESOL coordinators in organizing student folders and ensuring all required documentation is included. Quarterly ESOL meetings will provide opportunities to review applicable rules, guidelines, and required documentation procedures. The district will reinforce these procedures and verify that plans are maintained in the designated locations and available for review.

Finding Reference #5101 - The district agrees with this finding. The district has implemented a procedure that the option to amend an IEP without convening a meeting is not to be used for any reason.

Finding Reference #5103 - The district agrees with this finding. Prior to survey windows, the ESE/SS department will monitor the schedules of students reported at ESE Support Level 4 to ensure appropriate scheduling and reporting in Skyward.

Finding Reference #5104 - The district agrees with this finding. Procedures for reviewing a Matrix of Services at every IEP meeting were addressed on September 3, 2026. The district is consistently reminding school staff of the importance of uploading finalized documentation to Image StoreHouse.

Finding Reference #5105 - The district agrees with this finding. Prior to survey windows, the ESE/SS department will monitor the schedules of students reported at ESE Support Level 4 to ensure appropriate scheduling and reporting in Skyward. Procedures for reviewing a Matrix of Services at every IEP meeting were addressed on September 3, 2026.

Finding Reference #9101 - The district agrees with this finding and is consistently reminding school staff of the importance of uploading finalized documentation to Image StoreHouse.

Finding Reference #9102 - The district agrees with this finding. This student transferred into the district and the IEP received from out of the district was not signed. The IEP written in Levy was signed by all meeting participants. The district has provided guidance to all schools that when a student transfers into Levy County to hold a full IEP meeting and upload all signed documents into Image StoreHouse.

Finding Reference #9201 - The district agrees with this finding. Prior to survey reporting periods, data entry clerks and the ESE/SS Department will work together to ensure proper scheduling, IEP services, and Skyward reporting are accurate.

Finding Reference #23102 - The district agrees with this finding. Procedures for reviewing a Matrix of Services at every IEP meeting were addressed on September 3, 2026.

Finding Reference #23103 - The district agrees with this finding. The ESE/SS Department will maintain backup documentation of physician's statements authorizing Hospital/Homebound services. Additionally, the district is consistently reminding school staff of the importance of uploading finalized documentation to Image StoreHouse.

Finding Reference #101102 - The district has been working under a procedure that if students do not receive their expected ESE services during the FTE window, their funding is taken back to Basic. This audit has changed that procedure based on this finding.

Finding Reference #101105 - The district agrees with this finding. This IEP meeting was not held due to lack of participation and requests for rescheduling by the parent. In an effort to ensure the parent had the opportunity to participate, the school allowed the IEP to become out of date. Procedures for parent participation and scheduling of IEPs meetings has been revisited with the school.

Finding Reference #101106, 101107 - The district agrees with these findings. Procedures for reviewing a Matrix of Services at every IEP meeting were addressed on September 3, 2026.

Finding Reference #101108 - The district agrees with this finding. Procedures for reviewing a Matrix of Services at every IEP meeting were addressed on September 3, 2026. The district has been working under a procedure that if students do not receive their expected ESE services during the FTE window, their funding is taken back to Basic. This audit has changed that procedure based on this finding.

Finding #23171 - We agree with the finding. However, we believe this occurred because the District did not have access to Ms. Hart's complete ESOL training records from her previous employment. Ms. Hart was employed by another school district during the 2019-2020 school year, and the District was unable to locate documentation that would have alerted us to her ESOL out-of-field status at the time of her employment. The District recognizes the importance of ensuring that teachers assigned to ELL students meet all applicable ESOL training requirements. Moving forward, we will continue to strengthen our review of certification and ESOL training records during the hiring and placement process to identify any outstanding requirements and ensure compliance with SBE Rule 6A-6.0907, F.A.C.

Transportation

Finding Reference #51, 52 - The district agrees with these findings. These findings were likely data entry errors. District staff will review appropriate verification, coding and reporting procedures with transportation data entry to ensure accurate reporting.

Finding Reference #53 - The district agrees with this finding. The students reported did not have the criteria for specialized transportation listed. District staff will review appropriate coding and reporting procedures with transportation data entry to ensure accurate reporting.

Finding Reference #54 - The district agrees with this finding. District staff will review with data entry staff the appropriate verification process for the distance between home and school using walking distance rather than driving distance in Google Maps.

Finding Reference #56 - The district agrees with this finding The student did not have appropriate documentation for ESY services. District staff will review with data entry the appropriate process to verify ESY eligibility.

Finding Reference #101101 - The district agrees with this finding. District staff will review appropriate procedures with school data entry staff to verify appropriate scheduling/reporting based on the school's bell schedule.

Finding Reference #5106, 9105 - The district agrees with these findings. The district has made a staffing change, trained staff, and implemented a new procedure to ensure timecards are produced, verified, and stored correctly.

Finding Reference #5107 - The district agrees with this finding. The timecards were in fact signed by the students' employer, the date was written in advance by the student. The district has trained staff and implemented a new procedure to ensure timecards are not dated by students and in fact by the students' employer.

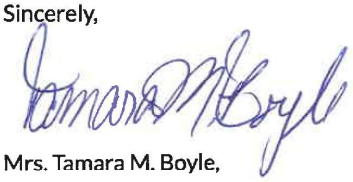
Finding Reference #9104 - The district agrees with this finding. The district has trained staff and implemented a new procedure to ensure students are working the minimum hours required for reporting.

Finding Reference #9106 - The district agrees with this finding. The timecards were in fact signed by the students' employer, the date was written in advance by the student. The district has trained staff and implemented a new procedure to ensure timecards are not dated by students and in fact by the students' employer.

Please reach out if you have any further questions or concerns.

Thank you for your time.

Sincerely,



Mrs. Tamara M. Boyle,
Superintendent of Schools
School Board of Levy County

ec: file