STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2027-006
July 2026

PASCO COUNTY DISTRICT SCHOOL BOARD

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

For the Fiscal Year Ended June 30, 2024

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Kurt S. Browning served as Superintendent and the following individuals served as Board members:

	District No.
Al Hernandez	1
Colleen Beaudoin	2
Cynthia Armstrong	3
Alison Crumbley, Vice Chair	4
Megan Harding, Chair	5

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

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PASCO COUNTY DISTRICT SCHOOL BOARD

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PASCO COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
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 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 Career Education 9-12 and student transportation, the Pasco 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, 2024. 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 67 of the 278 teachers in our test. Twenty (7 percent) of the 278 teachers in our test taught at charter schools and 15 (22 percent) of the 67 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 15 of the 124 students in our Career Education 9-12 test. None of the students in our Career Education 9-12 attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 233 of the 522 students in our student transportation test as well as exceptions for 1,299 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 88 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.6528 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 50.9176 (48.1056 applicable to District schools other than charter schools and 2.8120 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 1,500 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, 2024, was $5,139.73 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative $261,703 (negative 50.9176 times $5,139.73), of which $247,250 is applicable to District schools other than charter schools and $14,453 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 Pasco 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 Pasco 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 89 schools[1] other than charter schools, 14 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling $456.5 million was provided through the FEFP to the District for the District-reported 88,354.80 unweighted FTE as recalibrated, which included 8,974.53 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

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

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 $20.8 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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House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Pasco 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, 2024. 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 Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records, the Pasco 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, 2024.

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.

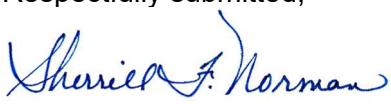
be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in 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
July 22, 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 NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2024, the Pasco County District School Board (District) reported to the DOE 88,354.80 unweighted FTE as recalibrated, which included 8,974.53 unweighted FTE as recalibrated for charter schools, at 89 District schools other than charter schools, 14 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, 2024. (See NOTE B.) The population of schools (106) consisted of 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 (31,089) 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 15 of the 124 students in our Career Education 9-12 test.[4] None of the 124 students in our Career Education 9-12 test attended charter schools

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

	Number of Schools		Number of Students at Schools Tested		Students With	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	104	20	23,764	252	9	64,607.9800	199.7995	91.5502
Basic with ESE Services	105	20	5,308	185	13	17,598.6300	146.1198	5.2682
ESOL	99	20	1,126	283	16	3,018.3300	199.4342	(79.7527)
ESE Support Levels 4 and 5	71	14	354	237	21	1,279.0400	204.2815	(10.3520)
Career Education 9-12	21	2	537	124	15	1,850.8200	28.0593	(11.3665)
All Programs	106	20	31,089	1,081	74	88,354.8000	777.6943	(4.6528)

[4] For Career Education 9-12, the material noncompliance is composed of Findings 39 and 88 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (1,053, of which 278 are applicable to District schools other than charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 67 of the 278 teachers in our test.[5] Twenty (7 percent) of the 278 teachers in our test taught at charter schools and 15 (22 percent) of the 67 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 Findings3, 4, 5, 7, 8, 9, 10, 15, 16, 18, 26, 27, 28, 31, 32, 33, 34, 40, 41, 42, 45, 48, 49, 50, 51, 52, 53, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 66, 67, 70, 71, 72, 74, 75, 76, 77, 78, and 79 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	17.8987	1.122	20.0823
102	Basic 4-8	27.8727	1.000	27.8727
103	Basic 9-12	17.9656	.988	17.7500
111	Grades K-3 with ESE Services	4.5003	1.122	5.0493
112	Grades 4-8 with ESE Services	1.3582	1.000	1.3582
113	Grades 9-12 with ESE Services	(.5903)	.988	(.5832)
130	ESOL	(51.9395)	1.208	(62.7429)
254	ESE Support Level 4	(7.1823)	3.706	(26.6176)
255	ESE Support Level 5	(3.1697)	5.707	(18.0895)
300	Career Education 9-12	(11.3665)	1.072	(12.1849)
	Subtotal	(4.6528)		(48.1056)

Charter Schools No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	24.3704	1.122	27.3436
102	Basic 4-8	3.4428	1.000	3.4428
130	ESOL	(27.8132)	1.208	(33.5984)
	Subtotal	.0000		(2.8120)

Total of Schools No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	42.2691	1.122	47.4259
102	Basic 4-8	31.3155	1.000	31.3155
103	Basic 9-12	17.9656	.988	17.7500
111	Grades K-3 with ESE Services	4.5003	1.122	5.0493
112	Grades 4-8 with ESE Services	1.3582	1.000	1.3582
113	Grades 9-12 with ESE Services	(.5903)	.988	(.5832)
130	ESOL	(79.7527)	1.208	(96.3413)
254	ESE Support Level 4	(7.1823)	3.706	(26.6176)
255	ESE Support Level 5	(3.1697)	5.707	(18.0895)
300	Career Education 9-12	(11.3665)	1.072	(12.1849)
	Total	(4.6528)		(50.9176)

[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] #0070	#0071	#0100	Balance Forward
101	Basic K-3	2.9904	.....	.....	2.9904
102	Basic 4-8	3.9844	9.2429	2.1656	15.3929
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	2.5002	.....	.....	2.5002
112	Grades 4-8 with ESE Services	1.0000	.....	(.9999)	.0001
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(6.9748)	(9.0773)	(.6656)	(16.7177)
254	ESE Support Level 4	(3.5002)	(.1656)	(.5001)	(4.1659)
255	ESE Support Level 5	.....	.....	(.0170)	(.0170)
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	(.0170)	(.0170)

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

No.	Brought Forward	Proposed Adjustments[1] #0110	#0112	#0114	#0122	Balance Forward
101	2.9904	1.2653	5.2330	.....	.....	9.4887
102	15.3929	.....	2.7425	.....	.8436	18.9790
103	.0000	.....	.....	2.9060	.....	2.9060
111	2.5002	.....	1.0000	.....	.....	3.5002
112	.0001	.....	.5000	.....	.....	.5001
113	.0000	.....	.....	.4998	.....	.4998
130	(16.7177)	(1.2653)	(6.9756)	(3.4062)	(.8436)	(29.2084)
254	(4.1659)	.....	(1.0000)	.....	.....	(5.1659)
255	(.0170)	.....	(1.4999)	(.4806)	.....	(1.9975)
300	.0000	.....	.....	.....	.....	.0000
Total	(.0170)	.0000	.0000	(.4810)	.0000	(.4980)

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

No.	Brought Forward	Proposed Adjustments[1] #0123	#0132	#0133	#0142	Balance Forward
101	9.4887	.....	.0172	.....	.....	9.5059
102	18.9790	.....	.....	4.3218	.....	23.3008
103	2.9060	11.9095	.....	.....	3.6086	18.4241
111	3.5002	.....	1.0000	.....	.....	4.5002
112	.5001	.....	.....	.5000	.....	1.0001
113	.4998	(.6832)	.....	.....	.....	(.1834)
130	(29.2084)	(5.5168)	.....	(3.8224)	(.2768)	(38.8244)
254	(5.1659)	.5001	(1.0172)	(.9994)	.....	(6.6824)
255	(1.9975)	(1.1722)	.....	.....	.....	(3.1697)
300	.0000	(5.9312)	.....	.....	(3.3318)	(9.2630)
Total	(.4980)	(.8938)	.0000	.0000	.0000	(1.3918)

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

No.	Brought Forward	Proposed Adjustments[1] #0271	#0351	#0941	#1411	Balance Forward
101	9.5059	.2814	7.1706	.....	.0908	17.0487
102	23.3008	3.4774	.0469	.4810	.0823	27.3884
103	18.4241	.....	.....	.....	.....	18.4241
111	4.5002	.....	.....	.....	(.5000)	4.0002
112	1.0001	.....	.....	.....	(1.0004)	(.0003)
113	(.1834)	.....	.....	.....	.....	(.1834)
130	(38.8244)	(3.7588)	(7.2175)	(.4810)	(.1731)	(50.4548)
254	(6.6824)	.....	.....	.....	1.5004	(5.1820)
255	(3.1697)	.....	.....	.....	.....	(3.1697)
300	(9.2630)	.....	.....	.....	.....	(9.2630)
Total	(1.3918)	.0000	.0000	.0000	.0000	(1.3918)

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

No.	Brought Forward	Proposed Adjustments[1] #2061	#4307*	#4333*	#7004	Balance Forward
101	17.0487	.8500	1.8334	22.5370	.....	42.2691
102	27.3884	.....	.....	3.4428	.3039	31.1351
103	18.4241	.....	.....	.....	(.0588)	18.3653
111	4.0002	.5001	.....	.....	.....	4.5003
112	(.0003)	1.5002	.....	.....	.....	1.4999
113	(.1834)	.....	.....	.....	(.4069)	(.5903)
130	(50.4548)	(.8500)	(1.8334)	(25.9798)	(.3845)	(79.5025)
254	(5.1820)	(2.0003)	.....	.....	.....	(7.1823)
255	(3.1697)	.....	.....	.....	.....	(3.1697)
300	(9.2630)	.....	.....	.....	.....	(9.2630)
Total	(1.3918)	.0000	.0000	.0000	(.5463)	(1.9381)

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

*Charter School

No.	Program	Brought Forward	Proposed Adjustments[1] #7006	Total
101	Basic K-3	42.2691	.....	42.2691
102	Basic 4-8	31.1351	.1804	31.3155
103	Basic 9-12	18.3653	(.3997)	17.9656
111	Grades K-3 with ESE Services	4.5003	.....	4.5003
112	Grades 4-8 with ESE Services	1.4999	(.1417)	1.3582
113	Grades 9-12 with ESE Services	(.5903)	.....	(.5903)
130	ESOL	(79.5025)	(.2502)	(79.7527)
254	ESE Support Level 4	(7.1823)	.....	(7.1823)
255	ESE Support Level 5	(3.1697)	.....	(3.1697)
300	Career Education 9-12	(9.2630)	(2.1035)	(11.3665)
Total		(1.9381)	(2.7147)	(4.6528)

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Pasco 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 2023 reporting survey periods and the February and June 2024 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2023 reporting survey period, the February 2024 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.

Chasco Elementary School (#0070)

1. [Ref. 7001] An ELL Committee for one student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.4272	
130 ESOL	(.4272)	.0000

2. [Ref. 7002] The *Matrix of Services* forms for four 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	2.5002	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(3.5002)	.0000

3. [Ref. 7071] 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	.0454	
130 ESOL	(.0454)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Chasco Elementary School (#0070) (Continued)

4. [Ref. 7072/74] Two teachers taught Language Arts to classes that included ELL students but were not approved by the School Board to teach these students out of field in ESOL. In addition, the students' parents were not notified of the teachers' out-of-field status. We also noted that one teacher (Ref. 7072) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

Ref. 7072		
102 Basic 4-8	1.0124	
130 ESOL	(1.0124)	.0000
Ref. 7074		
102 Basic 4-8	2.5448	
130 ESOL	(2.5448)	.0000

Follow-Up to Management's Response

In his written response, the Superintendent stated the District disagreed with the ESOL out-of-field and teacher in-service training ESOL-related findings (Finding Nos. 4, 8, 28, 41, 42, 52, 58, 59, 60, 62, and 70) because "the District would not have any way to verify if a newly hired teacher had been tagged out-of-field for ESOL by another public school district;" however, the point of these findings is the teachers did not have sufficient in-service training in ESOL strategies before the school placed an ELL student in their classroom or the teachers were teaching out of field. Accordingly, our ESOL out-of-field and teacher in-service training findings (Finding Nos. 4, 8, 28, 41, 42, 52, 58, 59, 60, 62, and 70) stand as presented.

5. [Ref. 7073] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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.

(*Finding Continues on Next Page*)

Findings		Proposed Net Adjustments (Unweighted FTE)

Chasco Elementary School (#0070) (Continued)

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

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

101 Basic K-3	2.9450	
130 ESOL	(2.9450)	.0000
		.0000

Pasco Middle School (#0071)

6. [Ref. 7101] ELL Committees for four ELL students were not convened within 30 school days prior to the student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	3.5224	
130 ESOL	(3.5224)	.0000

7. [Ref. 7171] One teacher taught Language Arts to a class that included ELL students but was not approved by the School Board to teach these students out of field in ESOL until February 6, 2024, which was after the October 2023 reporting survey period. In addition, the students' parents were not notified of the teacher's out-of-field status until February 5, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	1.2087	
130 ESOL	(1.2087)	.0000

8. [Ref. 7172/75] 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:

Findings		Proposed Net Adjustments (Unweighted FTE)
Pasco Middle School (#0071) (Continued)		
Ref. 7172		
102 Basic 4-8	1.1931	
130 ESOL	(1.1931)	.0000
Ref. 7175		
102 Basic 4-8	1.7308	
130 ESOL	(1.5652)	
254 ESE Support Level 4	(.1656)	.0000

9. [Ref. 7173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	1.2657	
130 ESOL	(1.2657)	.0000

10. [Ref. 7174] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

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

102 Basic 4-8	.3222	
130 ESOL	(.3222)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Charles S. Rushe Middle School (#0100)

11. [Ref. 10001] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain manual attendance records completed by substitute teachers during the October 2023 reporting survey period. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments. .0000

12. [Ref. 10002/03] For two students, a signed and dated IEP *Meeting Participants'* page identifying individuals who participated in the development of the students' amended IEPs was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

Ref. 10002		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
Ref. 10003		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

13. [Ref. 10004] The instructional minutes for one ESE student enrolled in the intermittent Hospital and Homebound Program were not reported in accordance with the instructional time documented on the student's Hospital and Homebound logs. The student was scheduled for a total of 60 minutes; however, the student was reported for 120 minutes during the February 2024 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0170)	(.0170)

14. [Ref. 10005] The *Matrix of Services* (Matrix) form for one ESE student did not indicate any services in Domains A, C, and E but included the services in the calculation of the Matrix form ratings. We recalculated the Matrix form ratings and determined that the student was eligible for reporting in Basic with ESE Services. We also noted that the Matrix form did not document review when the student's IEP was amended. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	(.5001)	.0000

Findings	Proposed Net Adjustments (Unweighted FTE)

Charles S. Rushe Middle School (#0100) (Continued)

15. [Ref. 10071] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill in for a teacher on extended leave providing direct instructional services to students.

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

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

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

102 Basic 4-8	.1670	
130 ESOL	(.1670)	.0000

16. [Ref. 10072] 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	.4986	
130 ESOL	(.4986)	.0000
		(.0170)

Findings	Proposed Net Adjustments (Unweighted FTE)
Veterans Elementary School (#0110)	
17. [Ref. 11001] Our examination of the attendance procedures disclosed that the principal did not certify student attendance for the 2023-24 school year as required by SBE Rule 6A-1.044, FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal's designee) has responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal's designee). The certification may be on a separate page of paper or included on the first page of the printed report. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments.	.0000
18. [Ref. 11071] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill in for a teacher on an extended leave 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)

Veterans Elementary School (#0110) (Continued)

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

101 Basic K-3	1.2653	
130 ESOL	(1.2653)	.0000
		.0000

Watergrass Elementary School (#0112)

19. [Ref. 11201] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain manual attendance records completed by substitute teachers during the October 2023 reporting survey period. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments. .0000

20. [Ref. 11202] An ELL Committee for one student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4181	
130 ESOL	(.4181)	.0000

21. [Ref. 11203] School records for one ESE student did not demonstrate that required personnel had participated in the IEP amendment. We propose the following adjustment:

101 Basic K-3	.4999	
111 Grades K-3 with ESE Services	(.4999)	.0000

22. [Ref. 11204] The *Matrix of Services* forms for two ESE students were not reviewed or updated when the students' IEPs were developed or amended. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.9999)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Watergrass Elementary School (#0112) (Continued)

23. [Ref. 11205] The *Matrix of Services* form for one ESE student was not completed until October 17, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

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

24. [Ref. 11206] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

25. [Ref. 11207] The IEP and *Matrix of Services* form for one ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000

26. [Ref. 11271/73/74] Our testing of teacher qualifications disclosed that three 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 (*Finding Continues on Next Page*)

Findings		Proposed Net Adjustments (Unweighted FTE)

Watergrass Elementary School (#0112) (Continued)

students through a virtual environment or through a blended virtual and physical environment.

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

Ref. 11271		
102 Basic 4-8	1.0096	
130 ESOL	(1.0096)	.0000
Ref. 11273		
101 Basic K-3	2.4712	
130 ESOL	(2.4712)	.0000
Ref. 11274		
101 Basic K-3	1.2356	
130 ESOL	(1.2356)	.0000

27. [Ref. 11272/75] Two teachers taught Language Arts to a class that included ELL students but were not approved (Ref. 11272) or were not approved until February 6, 2024, (Ref. 11275) by the School Board to teach these students out of field in ESOL. In addition, the students' parents were not notified (Ref. 11272) or not notified until February 5, 2024, (Ref. 11275) of the teachers' out-of-field status. We propose the following adjustments:

Ref. 11272		
101 Basic K-3	.1955	
130 ESOL	(.1955)	.0000
Ref. 11275		
101 Basic K-3	.8308	
130 ESOL	(.8308)	.0000

28. [Ref. 11276] One teacher taught Language Arts courses that included ELL students but 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	.8148	
130 ESOL	(.8148)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Fivay High School (#0114)

29. [Ref. 11401] The course schedule for one ESE student (in our ESE Support Levels 4 and 5 test in the October 2023 reporting survey period and in our Basic with ESE Services test in the February 2024 reporting survey period) who received Hospital and Homebound services in a virtual format was incorrectly reported in ESE Support Level 5. The student was not receiving specialized one-on-one instruction in the virtual environment; consequently, the student was not eligible for the 13 Special Considerations Points on the *Matrix of Services* form and thus, this portion of the student's schedule should have been reported in Grades 9-12 with ESE Services. We also noted that there was no documentation to support that the student had participated in homebound instruction in the virtual environment during the February 2024 reporting survey period. We propose the following adjustments:

October 2023 Survey		
113 Grades 9-12 with ESE Services	.4806	
255 ESE Support Level 5	(.4806)	
February 2024 Survey		
113 Grades 9-12 with ESE Services	(.4810)	(.4810)

30. [Ref. 11402] The FTE for one ESE student was incorrectly reported in Basic 9-12 during the October 2023 reporting survey period. The student was enrolled in the Gifted Program and should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

103 Basic 9-12	(.5002)	
113 Grades 9-12 with ESE Services	.5002	.0000

31. [Ref. 11471/72] 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. 11471		
103 Basic 9-12	.3332	
130 ESOL	(.3332)	.0000
Ref. 11472		
103 Basic 9-12	.4103	
130 ESOL	(.4103)	.0000

Findings	Proposed Net Adjustments (Unweighted FTE)

Fivay High School (#0114) (Continued)

32. [Ref. 11473] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

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

103 Basic 9-12	.9996	
130 ESOL	(.9996)	.0000

33. [Ref. 11474] One teacher taught Language Arts courses that included ELL students but had earned none 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:

103 Basic 9-12	1.6631	
130 ESOL	(1.6631)	.0000
		(.4810)

Findings		Proposed Net Adjustments (Unweighted FTE)

Wiregrass Elementary School (#0122)

34. [Ref. 12271] 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	.8436	
130 ESOL	(.8436)	.0000
		.0000

Cypress Creek High School (#0123)

35. [Ref. 12301] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.6832	
113 Grades 9-12 with ESE Services	(.6832)	.0000

36. [Ref. 12302/03] ELL Committees for four students were not convened by October 1 (Ref. 12303) or within 30 school days (Ref. 12302) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustments:

Ref. 12302		
103 Basic 9-12	1.7275	
130 ESOL	(1.7275)	.0000
Ref. 12303		
103 Basic 9-12	.3339	
130 ESOL	(.3339)	.0000

37. [Ref. 12304] The homebound instructor's contact logs for one ESE student 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	(.6721)	(.6721)

38. [Ref. 12305] One ESE student was not reported in accordance with the *Matrix of Services* form for the October 2023 reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	.5001	
255 ESE Support Level 5	(.5001)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Cypress Creek High School (#0123) (Continued)

39. [Ref. 12306] Two Career Education 9-12 students who participated in OJT were reported for more work hours than were supported by the students' timecards and the timecard for one student 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	(.2217)	(.2217)

40. [Ref. 12371/73/74/76] Four 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. 12371		
103 Basic 9-12	.9033	
130 ESOL	(.9033)	.0000
Ref. 12373		
103 Basic 9-12	.8322	
130 ESOL	(.8322)	.0000
Ref. 12374		
103 Basic 9-12	.4044	
130 ESOL	(.4044)	.0000
Ref. 12376		
103 Basic 9-12	.3324	
130 ESOL	(.3324)	.0000

41. [Ref. 12372] One teacher taught Language Arts area courses that included ELL students but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.9831	
130 ESOL	(.9831)	.0000

42. [Ref. 12375] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Art K-12 but taught a course that required certification in Photography 9-12. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Cypress Creek High School (#0123) (Continued)		
103 Basic 9-12	5.7095	
300 Career Education 9-12	(5.7095)	.0000
		(.8938)

Woodland Elementary School (#0132)

43. [Ref. 13201] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain manual attendance records completed by substitute teachers during the 2023-24 school year. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with the SBE Rule may result in future proposed adjustments. We present this disclosure finding with no proposed adjustment. .0000

44. [Ref. 13202] 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:

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

45. [Ref. 13271] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill in for a teacher on extended leave 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.

Findings		Proposed Net Adjustments (Unweighted FTE)

Woodland Elementary School (#0132) (Continued)

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

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

101 Basic K-3	.0172	
254 ESE Support Level 4	(.0172)	.0000
		.0000

Cypress Creek Middle School (#0133)

46. [Ref. 13301] An ELL Committee for one student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.3184	
130 ESOL	(.3184)	.0000

47. [Ref. 13302] The file for one ESE student did not evidence that the student's parents were timely notified in writing of an IEP meeting for their child as a *Notice of IEP Team Meeting* form was not properly signed to waive the 10-day notification requirement per Section 1003.5715(4), Florida Statutes. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

48. [Ref. 13371] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science 6-12 but taught courses that required certification in Math 6-12. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.6177	
130 ESOL	(.6177)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Cypress Creek Middle School (#0133) (Continued)

49. [Ref. 13372/73] Two teachers taught a Basic subject area course to a class 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. 13372		
102 Basic 4-8	.2627	
130 ESOL	(.2627)	.0000
Ref. 13373		
102 Basic 4-8	.7236	
130 ESOL	(.7236)	.0000

50. [Ref. 13374] One teacher taught Language Arts courses that included ELL students but had earned only 180 of the 240 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	.3755	
130 ESOL	(.3755)	.0000

51. [Ref. 13375] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

(*Finding Continues on Next Page*)

Findings			Proposed Net Adjustments (Unweighted FTE)
Cypress Creek Middle School (#0133) (Continued)			
students through a virtual environment or through a blended virtual and physical environment.			
Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:			
	102 Basic 4-8	.9153	
	130 ESOL	(.9153)	.0000
52. [Ref. 13376] 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:			
	102 Basic 4-8	.4994	
	254 ESE Support Level 4	(.4994)	.0000
53. [Ref. 13377] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:			
	102 Basic 4-8	.6092	
	130 ESOL	(.6092)	.0000
			.0000
Kirkland Ranch Academy of Innovation (#0142)			
54. [Ref. 14201] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain manual attendance records completed by substitute teachers during the 2023-24 school year. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments.			.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Kirkland Ranch Academy of Innovation (#0142) (Continued)

55. [Ref. 14271] One teacher taught a Basic subject area course to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2768	
130 ESOL	(.2768)	.0000

56. [Ref. 14272] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Diesel Mechanic but taught a course that required certification in Automotive Maintenance and Light Repair. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	3.3318	
300 Career Education 9-12	(3.3318)	.0000
		.0000

Richey Elementary School (#0271)

57. [Ref. 27171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

(*Finding Continues on Next Page*)

Findings		Proposed Net Adjustments (Unweighted FTE)

Richey Elementary School (#0271) (Continued)

students through a virtual environment or through a blended virtual and physical environment.

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

102 Basic 4-8	1.8091	
130 ESOL	(1.8091)	.0000

58. [Ref. 27172/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in Elementary Education (Ref. 27172) or PK Primary Education (Ref. 27173) but taught Intensive Reading Interventions (Tier 3) courses that required certification in Reading. In addition, the students' parents were not notified of the teachers' out-of-field status. We also noted that one teacher (Ref. 27172) had earned only 120 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 adjustments:

Ref. 27172		
102 Basic 4-8	1.2185	
130 ESOL	(1.2185)	.0000
Ref. 27173		
101 Basic K-3	.2814	
130 ESOL	(.2814)	.0000

59. [Ref. 27174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in PK Primary Education but taught Language Arts and Social Science which required additional certification in Elementary Education. In addition, we noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.4498	
130 ESOL	(.4498)	.0000
		.0000

Fox Hollow Elementary School (#0351)

60. [Ref. 35171] One teacher taught Language Arts to a class that included ELL students but had earned none 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:

Findings		Proposed Net Adjustments (Unweighted FTE)
Fox Hollow Elementary School (#0351) (Continued)		
101 Basic K-3	.4218	
130 ESOL	(.4218)	.0000

61. [Ref. 35172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

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

101 Basic K-3	2.1090	
130 ESOL	(2.1090)	.0000

62. [Ref. 35173] One teacher taught Language Arts to a class that included ELL students but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	4.6398	
130 ESOL	(4.6398)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Fox Hollow Elementary School (#0351) (Continued)

63. [Ref. 35174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math 6-12 but taught an Intensive Reading Interventions (Tier 3) course that required certification in Reading. In addition, the student's parents were not notified of the teacher's out-of-field status, and 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	.0469	
130 ESOL	(.0469)	.0000
		.0000

Moon Lake Elementary School (#0941)

64. [Ref. 94171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English 6-12 but taught the courses that required certification in English 1-5 and Social Science 1-5. In addition, the students' parents were not notified of the teacher's out-of-field status, and the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-6.0907 and 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.4810	
130 ESOL	(.4810)	.0000
		.0000

Starkey Ranch K-8 (#1411)

65. [Ref. 141101] Three 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	(.5000)	
112 Grades 4-8 with ESE Services	(1.0004)	
254 ESE Support Level 4	1.5004	.0000

66. [Ref. 141171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught an Intensive Reading Interventions (Tier 3) course that required certification in Reading. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Starkey Ranch K-8 (#1411) (Continued)		
101 Basic K-3	.0908	
130 ESOL	(.0908)	.0000

67. [Ref. 141172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

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

102 Basic 4-8	.0823	
130 ESOL	(.0823)	.0000
		.0000

Sand Pine Elementary School (#2061)

68. [Ref. 206101] The *Matrix of Services* form for one ESE student was not completed until October 20, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	(.5001)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Sand Pine Elementary School (#2061) (Continued)

69. [Ref. 206102] The *Matrix of Services* forms for two ESE students were not reviewed or updated when the students' IEPs were amended. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.5002	
254 ESE Support Level 4	(1.5002)	.0000

70. [Ref. 206171] One teacher taught Language Arts to a class that included ELL students but had earned only 18 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8500	
130 ESOL	(.8500)	.0000
		.0000

Countryside Montessori Academy (#4307) Charter School

71. [Ref. 430771/73] Two teachers taught Language Arts courses that included ELL students but had earned only 240 of the 300 (Ref. 430771) and 60 of the 120 (Ref. 430773) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. In addition, the parents of one student were not notified of the teacher's out-of-field status. We propose the following adjustments:

Ref. 430771		
101 Basic K-3	.7916	
130 ESOL	(.7916)	.0000
Ref. 430773		
101 Basic K-3	.1667	
130 ESOL	(.1667)	.0000

72. [Ref. 430772/74] Two teachers taught Reading (Ref. 430772) or Language Arts (Ref. 430774) to a class that included ELL students but were not approved by the School Board to teach these students out of field in ESOL. In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 430772		
101 Basic K-3	.1251	
130 ESOL	(.1251)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Countryside Montessori Academy (#4307) Charter School (Continued)		
Ref. 430774		
101 Basic K-3	.7500	
130 ESOL	(.7500)	.0000
		.0000

Innovation Preparatory Academy (#4333) Charter School

73. [Ref. 433301] ELL committees for two students were not convened by October 1 or within 30 school days prior to the student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.7869	
130 ESOL	(.7869)	.0000

74. [Ref. 433371] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in PK Primary Education but taught Language Arts which required certification in Elementary Education. In addition, the students' parents were not notified of the teachers' out-of-field status. We also noted that the teacher had earned none 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	.4996	
130 ESOL	(.4996)	.0000

75. [Ref. 433372/80/81] Our testing of teacher qualifications disclosed that three teachers did not hold a valid Florida teaching certificate. 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.

(*Finding Continues on Next Page*)

Findings		Proposed Net Adjustments (Unweighted FTE)

Innovation Preparatory Academy (#4333) Charter School (Continued)

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

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

Ref. 433372		
101 Basic K-3	7.0368	
130 ESOL	(7.0368)	.0000
Ref. 433380		
102 Basic 4-8	1.3739	
130 ESOL	(1.3739)	.0000
Ref. 433381		
102 Basic 4-8	.4926	
130 ESOL	(.4926)	.0000

76. [Ref. 433373/74/76/77/79] Five teachers taught a Basic subject area course 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 teachers' in-service training timelines. We propose the following adjustments:

Ref. 433373		
101 Basic K-3	3.8368	
130 ESOL	(3.8368)	.0000
Ref. 433374		
101 Basic K-3	1.6009	
102 Basic 4-8	.2898	
130 ESOL	(1.8907)	.0000
Ref. 433376		
101 Basic K-3	1.5708	
130 ESOL	(1.5708)	.0000
Ref. 433377		
101 Basic K-3	1.5696	
130 ESOL	(1.5696)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Innovation Preparatory Academy (#4333) Charter School (Continued)

Ref. 433379		
101 Basic K-3	1.9357	
130 ESOL	(1.9357)	.0000

77. [Ref. 433375] One teacher taught Language Arts to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-6.0907 and 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.2833	
130 ESOL	(1.2833)	.0000

78. [Ref. 433378] One teacher taught Language Arts to a class that included ELL students but was not approved by the Charter School Board to teach these students out of field in ESOL. We propose the following adjustment:

101 Basic K-3	3.7031	
130 ESOL	(3.7031)	.0000
		.0000

Pasco eSchool-Virtual Franchise (#7004)

79. [Ref. 700471] One teacher taught a Basic subject area course to a class 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. Since the students reported under this teacher were adjusted in Finding 81 (Ref. 700402), we present this disclosure finding with no proposed adjustment.

.0000

80. [Ref. 700401] Six virtual education students (three in our Basic test and three in our Basic with ESE Services test) were incorrectly reported for courses that were not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions.* We propose the following adjustment:

102 Basic 4-8	(.0806)	
103 Basic 9-12	(.1422)	
113 Grades 9-12 with ESE Services	(.3235)	(.5463)

81. [Ref. 700402] An ELL Committee was not convened for one student by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Pasco eSchool-Virtual Franchise (#7004) (Continued)		
102 Basic 4-8	.3845	
130 ESOL	(.3845)	.0000

82. [Ref. 700403] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.0834	
113 Grades 9-12 with ESE Services	(.0834)	.0000
		(.5463)

Pasco Virtual Instruction (Course Offerings) (#7006)

83. [Ref. 700601] Five virtual education students (three in our Basic test, one in our Basic with ESE Services test, and one in our ESOL test) were incorrectly reported for courses that were not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions.* We propose the following adjustment:

102 Basic 4-8	(.1410)	
103 Basic 9-12	(.1722)	
112 Grades 4-8 with ESE Services	(.0705)	(.3837)

84. [Ref. 700602] For two part-time virtual students in our Basic test, the School was unable to provide adequate documentation to support Florida residency as required by Section 1002.455, Florida Statutes. In addition, one student was incorrectly reported for a course that was not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions.* We propose the following adjustment:

103 Basic 9-12	(.1441)	(.1441)

85. [Ref. 700603] One virtual education student did not take a Statewide standardized EOC assessment and was incorrectly reported for Segment 1 of a Geometry course, which requires an EOC assessment component to be calculated as 30 percent of the final grade for successful completion, as described in Section 1003.4282, Florida Statutes. We propose the following adjustment:

103 Basic 9-12	(.0834)	(.0834)

Findings		Proposed Net Adjustments (Unweighted FTE)

Pasco Virtual Instruction (Course Offerings) (#7006) (Continued)

86. [Ref. 700604] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.0712	
112 Grades 4-8 with ESE Services	(.0712)	.0000

87. [Ref. 700605] An ELL Committee for one student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.2502	
130 ESOL	(.2502)	.0000

88. [Ref. 700606] We noted exceptions regarding 12 Career Education 9-12 students who participated in OJT. Specifically:

a. Timecards for 3 students were not available at the time of our examination and could not be subsequently located.

b. Timecards for 5 students were not signed and dated by the students' employers; consequently, we were unable to determine employment or to verify the students' work hours.

c. Timecards for 4 students were not dated by the students' employers; consequently, we were unable to determine when the employers verified the students' work hours.

We propose the following adjustment:

300 Career Education 9-12	(2.1035)	(2.1035)
		(2.7147)
Proposed Net Adjustment		**(4.6528)**

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

FINDING CAUSES AND RECOMMENDATIONS

Pasco County District School Board (District) management indicated that the issues identified in SCHEDULE D could be attributed to: (1) clerical error (Finding 38); (2) lack of procedure (Findings 11, 12, and 35); (3) lack of training (Finding 44); (4) lack of understanding (Findings 63, 80, and 83); (5) no Statewide ESOL database (Findings 41, 60, 62, and 70); (6) staff oversights (Findings 1, 3 through 10, 13 through 34, 36, 37, 39, 40, 43, 45, 46, 47, 49 through 59, 61, 64 through 69, 71 through 79, 81, 82, and 84 through 88); (7) staff shortage (Finding 2); and (8) unforeseen circumstances (Findings 42 and 48).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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*; (2) students' IEPs are retained and timely document the services to be provided and the participation of all required participants, including evidence that the students' parents were invited to participate; (3) 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 in writing and retained; (4) procedures for the preparation of students' *Matrix of Services* forms are enhanced and properly followed to ensure that ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review if applicable when students' IEPs are prepared or reviewed, and are retained in readily accessible files; (5) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (6) schedules for students concurrently enrolled in the Hospital and Homebound Program and their school are reported in the appropriate programs; (7) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (8) only virtual education courses that are timely completed are reported for FEFP funding and students meet residency requirements; (9) principals certify attendance records attesting to their accuracy and completeness for each of the reporting survey periods; (10) student EOC assessment results are properly accounted for; (11) teachers are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field if eligible (i.e., hold a valid State certificate), and the students' parents are timely notified of a teacher's out-of-field assignment; (12) teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with

the teachers' in-service training timelines; and (13) teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field if eligible (i.e., hold a valid State certificate), and the students' parents are timely notified of a teacher's out-of-field assignment.

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

REGULATORY CITATIONS

Reporting

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

Attendance

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

ESOL

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2023-24

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(d), 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*

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Pasco 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 Pasco 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 Pasco 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 89 schools other than charter schools, 14 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling $456.5 million was provided through the FEFP to the District for the District-reported 88,354.80 unweighted FTE as recalibrated, which included 8,974.53 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 2023-24 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 10 through 14, 2023; Survey 2 was performed October 9 through 13, 2023; Survey 3 was performed February 5 through 9, 2024; and Survey 4 was performed June 10 through 14, 2024.

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, 2024. 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.	Chasco Elementary School	1 through 5
2.	Pasco Middle School	6 through 10
3.	Charles S. Rushe Middle School	11 through 16
4.	Veterans Elementary School	17 and 18
5.	Watergrass Elementary School	19 through 28
6.	Fivay High School	29 through 33
7.	Wiregrass Elementary School	34
8.	Cypress Creek High School	35 through 42
9.	Woodland Elementary School	43 through 45
10.	Cypress Creek Middle School	46 through 53
11.	Kirkland Ranch Academy of Innovation	54 through 56
12.	Richey Elementary School	57 through 59
13.	Fox Hollow Elementary School	60 through 63
14.	Moon Lake Elementary School	64
15.	Starkey Ranch K-8	65 through 67
16.	Sand Pine Elementary School	68 through 70
17.	Countryside Montessori Academy*	71 and 72
18.	Innovation Preparatory Academy*	73 through 78
19.	Pasco eSchool-Virtual Franchise	79 through 82
20.	Pasco Virtual Instruction (Course Offerings)	83 through 88

* Charter School

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Pasco 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, 2024. 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 Pasco 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, 2024.

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[6] 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

[6] 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
July 22, 2026

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Pasco 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, 2024. (See NOTE B.) The population of vehicles (696) 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 2023 and February and June 2024 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (65,715) 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
Teenage Parents and Infants	32
Hazardous Walking	4,116
IDEA – PK through Grade 12, Weighted	2,931
All Other FEFP Eligible Students	58,636
Total	65,715

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 233 of 522 students in our student transportation test.[7]

[7] For student transportation, the material noncompliance is composed of Findings 5, 6, 7, 9, 10, and 11 on *SCHEDULE G*.

Our examination results are summarized below:

Description	Students With Exceptions	Students Proposed Net Adjustment
Our tests included 522 of the 65,715 students reported as being transported by the District.	233	(202)
In conjunction with our general tests of student transportation we identified certain issues related to 1,299 additional students.	1,299	(1,298)
Totals	1,532	(1,500)

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.

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Pasco 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 2023 reporting survey periods and the February and June 2024 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 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.	
1. [Ref. 61] Our examination of the transportation record keeping procedures disclosed that, contrary to DOE's Technical Assistance Note 2019-01 - *Maintenance of Transportation Records*, procedures were not in place to always support the submission of data used to calculate student transportation funding. Specifically, our review of manual bus report summaries revealed that the drivers' bus reports included pre-printed dates, and the bus drivers' signatures were not independently dated by the bus drivers attesting to the accuracy of the ridership reported on the bus reports. Since we were able to verify the ridership activity of our test students by reviewing underlying electronic "scan" reports for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.	0
2. [Ref. 51] Our general tests disclosed that 64,502 students were reported for an incorrect number of DIT. Specifically, we noted 1 student was reported for 90 DIT rather than 7 DIT in the July 2023 reporting period, 31,023 students were reported for 90 DIT (*Finding Continues on Next Page*)	

Findings	Students Transported Proposed Net Adjustments

rather than 88 DIT in the October 2023 reporting period, 32,818 students were reported for 90 DIT rather than 89 DIT in the February 2024 reporting period, and 599 students were reported for 4 DIT and 61 students were reported for 16 DIT rather than 12 DIT in the June 2024 reporting period according to District calendars. We propose the following adjustments:

July 2023 Survey	
90 Days in Term	
IDEA - PK through Grade 12, Weighted	(1)
7 Days in Term	
IDEA - PK through Grade 12, Weighted	1
October 2023 Survey	
90 Days in Term	
Teenage Parents and Infants	(14)
Hazardous Walking	(1,922)
IDEA - PK through Grade 12, Weighted	(1,386)
All Other FEFP Eligible Students	(27,701)
88 Days in Term	
Teenage Parents and Infants	14
Hazardous Walking	1,922
IDEA - PK through Grade 12, Weighted	1,386
All Other FEFP Eligible Students	27,701
February 2024 Survey	
90 Days in Term	
Teenage Parents and Infants	(17)
Hazardous Walking	(2,020)
IDEA - PK through Grade 12, Weighted	(1,414)
All Other FEFP Eligible Students	(29,367)
89 Days in Term	
Teenage Parents and Infants	17
Hazardous Walking	2,020
IDEA - PK through Grade 12, Weighted	1,414
All Other FEFP Eligible Students	29,367
June 2024 Survey	
16 Days in Term	
Hazardous Walking	(8)
IDEA - PK through Grade 12, Weighted	(4)
All Other FEFP Eligible Students	(49)

Findings		Students Transported Proposed Net Adjustments
12 Days in Term		
Hazardous Walking	160	
IDEA - PK through Grade 12, Weighted	69	
All Other FEFP Eligible Students	431	
4 Days in Term		
Hazardous Walking	(152)	
IDEA - PK through Grade 12, Weighted	(65)	
All Other FEFP Eligible Students	(382)	0

3. [Ref. 52] Our general tests disclosed that one K-12 student was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. We noted that an IEP to support weighted ridership was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

July 2023 Survey		
7 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	(1)

4. [Ref. 53] Our general tests disclosed that 22 students were not eligible to be reported for State transportation funding. The students were enrolled in schools that do not generally have State-funded transportation. We propose the following adjustments:

October 2023 Survey		
88 Days in Term		
All Other FEFP Eligible Students	(7)	
February 2024 Survey		
89 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(14)	(22)

5. [Ref. 54] Sufficient documentation was not maintained to support the reporting of 90 students in our test in the Hazardous Walking ridership category. Specifically, we noted that the hazardous locations were not inspected jointly by representatives of the School District, the State or local government with jurisdiction over the road, and the Sheriff's Office, as required by Technical Assistance Note No. 2015-01 - *Hazardous Walking Conditions Determination and Student Data Reporting Revisions*. We noted that 22 of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining 68 students were not eligible for State transportation funding. We further noted that one student was not marked as riding the bus. We propose the following adjustments:

Findings		Students Transported Proposed Net Adjustments
October 2023 Survey		
88 Days in Term		
Hazardous Walking	(45)	
All Other FEFP Eligible Students	11	
February 2024 Survey		
89 Days in Term		
Hazardous Walking	(45)	
All Other FEFP Eligible Students	11	(68)

6. [Ref. 55] Our general tests disclosed that 1,273 students (85 students in our test) were incorrectly reported for State transportation funding. Specifically, we noted 1,238 students were ineligible as they were not students with disabilities under IDEA receiving ESY services or were not students enrolled in a non-residential DJJ Program; additionally, 34 IDEA students reported in the Hazardous Walking ridership category did not have ESY services authorized in their IEPs. However, one IDEA student reported in the Hazardous Walking ridership category was eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining 1,272 students were not otherwise eligible for State transportation funding. We propose the following adjustment:

June 2024 Survey		
12 Days in Term		
Hazardous Walking	(168)	
All Other FEFP Eligible Students	(1,104)	(1,272)

7. [Ref. 56] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category in the October 2023 reporting survey period. The name reported did not match the name listed on either the IEP or the bus report; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2023 Survey		
88 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	(1)

8. [Ref. 57] Our general tests disclosed that 21 students were transported home on special bus routes serving only after-school programs; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

Findings		Students Transported Proposed Net Adjustments
October 2023 Survey		
88 Days in Term		
Hazardous Walking	(4)	
All Other FEFP Eligible Students	(17)	(21)

9. [Ref. 58] Thirty students with disabilities under IDEA in our test were incorrectly reported in the Teenage Parent Program, Hazardous Walking, and All Other FEFP Eligible Students ridership categories in the June 2024 reporting survey period. The students' IEPs did not indicate their need for both transportation and ESY services; consequently, the students were not eligible for summer school State transportation funding. We propose the following adjustment:

June 2024 Survey		
12 Days in Term		
Teenage Parents and Infants	(1)	
Hazardous Walking	(6)	
All Other FEFP Eligible Students	(23)	(30)

10. [Ref. 59] Twenty-three students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Specifically, we noted the IEPs for:

a. 11 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We also noted that the IEPs for 3 of the students did not authorize ESY services and the IEPs for 2 of the students did not document the need for transportation services.

b. 1 student was not available at the time of our examination and could not be subsequently located.

c. 11 students reported in either the July 2023 reporting survey period (6 students) or the June 2024 reporting survey period (5 students) did not authorize ESY services.

We determined that 9 students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining 14 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2023 Survey	
7 Days in Term	
IDEA - PK through Grade 12, Weighted	(6)

Findings		Students Transported Proposed Net Adjustments
October 2023 Survey		
88 Days in Term		
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	
February 2024 Survey		
89 Days in Term		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	
June 2024 Survey		
12 Days in Term		
IDEA - PK through Grade 12, Weighted	(8)	(14)

11. [Ref. 60] Our general review of transportation records disclosed that the ridership of 71 students (4 students were in our test) was not properly supported for State transportation funding. Specifically, we noted that 8 students were reported on bus drivers' reports that were not appropriately signed or dated by the drivers, including ridership dates that were after the date the bus driver signed the bus report, attesting to the accuracy of the ridership and 63 students were either not marked as riding the bus (62 students) or not listed on a supporting bus driver's report (1 student). We propose the following adjustments:

October 2023 Survey		
88 Days in Term		
All Other FEFP Eligible Students	(8)	
February 2024 Survey		
89 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(62)	(71)
Proposed Net Adjustment		**(1,500)**

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Pasco County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) lack of procedures (Finding 10); (2) lack of proper oversight and adherence to documentation procedures (Findings 1 through 9); and (3) technical issues (Finding 11).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT and buses in operation are accurately reported; (2) only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported to an FEFP-eligible program at least 1 day during the reporting survey period are reported for State transportation funding; (3) only Elementary school students whose walking route from home to school crosses a properly designated hazardous walking location are reported in the Hazardous Walking ridership category; (4) 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; (5) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; and (6) bus driver reports are maintained and meet the requirements required in DOE's Technical Assistance Note 2019-01 - *Maintenance of Transportation Records* and are properly dated and signed by those attesting to the reported ridership on those buses.

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)

NOTE A - SUMMARY
STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2024, the District received $20.8 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
July 2023	56	21	724
October 2023	283	31,023	1,867
February 2024	292	32,818	1,915
June 2024	65	1,853	396
Totals	696	65,715	4,902

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, 2024. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE[8]

Pasco County Schools
Dr. John Legg, Superintendent of Schools
7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638

July 22, 2026

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

Dear Ms. Norman:

The purpose of this letter is to provide a response to the preliminary and tentative report received on June 26, 2026, in regard to your examination of the District's compliance with State requirements governing the determination and reporting of the number of the Full-Time Equivalent (FTE) Student Enrollment, including teacher certification, and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2024.

In summary, the District agrees with seventy-seven (77) of the findings related to Full-Time Equivalent (FTE) Student Enrollment and disagrees with eleven (11) of the findings related to Full-Time Equivalent (FTE) Student Enrollment. In addition, the District agrees with all eleven (11) of the findings related to Student Transportation.

Please note that the attached Excel document provides a summary of each finding, our agreement or disagreement with each finding and a written statement of explanation concerning all the findings, including our actual or proposed corrective actions. In addition, Attachment 1 specifically addresses the findings related to Teacher Certification.

In regard to the eighty-eight (88) Findings related to Full-Time Equivalent (FTE) Student Enrollment, the District agrees with seventy-seven (77) Findings. Specifically, the District agrees with Finding Numbers: 1, 2, 3, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 43, 44, 45, 46, 47, 48, 49, 50, 51, 53, 54, 55, 56, 57, 61, 63, 64, 65, 66, 67, 68, 69, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, and 88.

In regard to the eighty-eight (88) Findings related to Full-Time Equivalent (FTE) Student Enrollment, the District disagrees with eleven (11) Findings. Specifically, the District disagrees with Finding Numbers: 4, 8, 28, 41, 42, 52, 58, 59, 60, 62, and 70.

The disagreement for the eleven (11) Findings all relate to several teachers who were tagged as out-of-field for ESOL prior to the teacher's hire date with the District. The District would not have any way to verify if a newly hired teacher had been tagged out-of-field for English for Speakers of Other Languages (ESOL) by another public school district as there is no state database available to school districts to verify this information. The District plans to file an appeal with the Florida Department of Education in regard to these eleven (11) findings.
We will work with your staff to upload responses from each school and department to your secured website.

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[8] The referenced Excel document and Attachment 1 can be requested for review from the Pasco County School District.

We appreciate the opportunity to respond to these findings. The District looks forward to having a dialogue with the Auditor General's Office and the Department of Education to resolve these issues.

Sincerely,

John Legg, Ed.D.
Superintendent of Schools

xc:

Colleen Beaudoin, School Board Chairman
Al Hernandez, School Board Vice Chairman
Cynthia Armstrong, School Board Member
Megan Harding, School Board Member
Jessica Wright, School Board Member
Elizabeth Kuhn, Esq. Deputy Superintendent
Monica Ilse, Ed.D., Deputy Superintendent
Tammy Taylor, MBA, Chief Finance Officer
Kevin Shibley, Esq., Chief of Staff
Carolyn McGriff, CPA, MBA, CIG, CISA, CGFM, CGMA, Director, Internal Audit

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