STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2027-011
August 2026

COLLIER COUNTY
DISTRICT SCHOOL BOARD

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

For the Fiscal Year Ended June 30, 2025

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2024-25 fiscal year, Dr. Leslie Ricciardelli served as Superintendent of the Collier County Schools and the following individuals served as School Board members:

	District No.
Jerry Rutherford	1
Stephanie Lucarelli, Vice Chair	2
Kelly Mason, Chair	3
Erick Carter	4
Tim Moshier	5

The team leader was Olukemi T. Latilo, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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COLLIER COUNTY DISTRICT SCHOOL BOARD

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COLLIER COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
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

The Collier County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2025.

Noncompliance related to the reported FTE student enrollment resulted in 24 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 2.7172 (2.1524 applicable to District schools other than charter schools and .5648 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 22.0021 (17.7154 applicable to District schools other than charter schools and 4.2867 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 123 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2025, was $5,330.98 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative $117,292 (negative 22.0021 times $5,330.98), of which $94,440 is applicable to District schools other than charter schools and $22,852 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 Collier 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 Collier County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had

61 schools[1] other than charter schools, 9 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2025, State funding totaling $31.7 million was provided through the FEFP to the District for the District-reported 51,098.72 unweighted FTE as recalibrated, which included 5,154.49 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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

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

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 $10.3 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 Collier County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2025. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2023-24* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our 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

In our opinion, the Collier County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2025.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[3] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. 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. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C,* and *D*.

[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.

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

Purpose of this Report

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

Respectfully submitted,

Sherrill F. Norman, CPA
Tallahassee, Florida
August 5, 2026

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTES A3., A4., and A5.) For the fiscal year ended June 30, 2025, the Collier County District School Board (District) reported to the DOE 51,098.72 unweighted FTE as recalibrated, which included 5,154.49 unweighted FTE as recalibrated for charter schools, at 61 District schools other than charter schools, 9 charter schools, 1 cost center, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2025. (See NOTE B.) The population of schools (73) included the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (13,334) 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.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With	Recalibrated Unweighted FTE		Proposed
	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	72	11	9,049	137	1	32,451.3300	100.7342	24.1466
Basic with ESE Services	71	10	2,079	92	3	10,576.2900	83.2487	(3.0000)
ESOL	67	10	1,639	310	6	6,466.6200	231.5884	(18.6467)
ESE Support Levels 4 and 5	48	9	202	149	9	709.5800	131.3872	(4.1366)
Career Education 9-12	12	3	365	160	7	894.9000	35.9517	(1.0805)
All Programs	73	11	13,334	848	26	51,098.7200	582.9102	(2.7172)

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (547, of which 410 are applicable to District schools other than charter schools and 137 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 149 and found exceptions for 9 teachers. Thirty-nine (26 percent) of the 149 teachers in our test taught at charter schools and 6 (67 percent) of the 9 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.

SCHEDULE B

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

District Schools Other Than Charter Schools

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	5.8846	1.118	6.5790
102	Basic 4-8	7.7135	1.000	7.7135
103	Basic 9-12	1.0711	.978	1.0475
112	Grades 4-8 with ESE Services	(3.0000)	1.000	(3.0000)
130	ESOL	(9.1693)	1.192	(10.9298)
254	ESE Support Level 4	(1.5000)	3.697	(5.5455)
255	ESE Support Level 5	(2.0718)	5.992	(12.4142)
300	Career Education 9-12	(1.0805)	1.079	(1.1659)
	Subtotal	(2.1524)		(17.7154)

Charter Schools

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	7.8538	1.118	8.7805
102	Basic 4-8	1.1936	1.000	1.1936
103	Basic 9-12	.4300	.978	.4206
130	ESOL	(9.4774)	1.192	(11.2971)
255	ESE Support Level 5	(.5648)	5.992	(3.3843)
	Subtotal	(.5648)		(4.2867)

Total of Schools

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	13.7384	1.118	15.3595
102	Basic 4-8	8.9071	1.000	8.9071
103	Basic 9-12	1.5011	.978	1.4681
112	Grades 4-8 with ESE Services	(3.0000)	1.000	(3.0000)
130	ESOL	(18.6467)	1.192	(22.2269)
254	ESE Support Level 4	(1.5000)	3.697	(5.5455)
255	ESE Support Level 5	(2.6366)	5.992	(15.7985)
300	Career Education 9-12	(1.0805)	1.079	(1.1659)
	Total	(2.7172)		(22.0021)

[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

		Proposed Adjustments[1]			
No.	Program	#0241	#0261	#0311	Balance Forward
101	Basic K-3	.6653	.....	.....	.6653
102	Basic 4-8	.....	.....	.....	.0000
103	Basic 9-12	.....	1.1427	.4284	1.5711
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
130	ESOL	(.6653)	(1.1427)	(.4284)	(2.2364)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	(.6515)	(.6515)
Total		.0000	.0000	(.6515)	(.6515)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0472**	**#0501**	**#0551**	**#9035***	**Balance Forward**
101	.6653	.....	.....	5.2193	6.1570	12.0416
102	.0000	7.7135	.....	.....	.....	7.7135
103	1.5711	.....	(.5000)	.....	.4300	1.5011
112	.0000	(3.0000)	.....	.....	.....	(3.0000)
130	(2.2364)	(1.7136)	.....	(5.2193)	(6.5870)	(15.7563)
254	.0000	(1.5000)	.....	.....	.....	(1.5000)
255	.0000	(1.4999)	(.5719)	.....	(.0400)	(2.1118)
300	(.6515)	.....	(.4290)	.....	.....	(1.0805)
Total	(.6515)	.0000	(1.5009)	.0000	(.0400)	(2.1924)

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

*Charter School

		Proposed Adjustments[1]		
No.	**Program**	**Brought Forward**	**#9039***	**Total**
101	Basic K-3	12.0416	1.6968	13.7384
102	Basic 4-8	7.7135	1.1936	8.9071
103	Basic 9-12	1.5011	.....	1.5011
112	Grades 4-8 with ESE Services	(3.0000)	.....	(3.0000)
130	ESOL	(15.7563)	(2.8904)	(18.6467)
254	ESE Support Level 4	(1.5000)	.....	(1.5000)
255	ESE Support Level 5	(2.1118)	(.5248)	(2.6366)
300	Career Education 9-12	(1.0805)	.....	(1.0805)
Total		(2.1924)	(.5248)	(2.7172)

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

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

Findings		**Proposed Net Adjustments (Unweighted FTE)**

Our examination included the July and October 2024 reporting survey periods and the February and June 2025 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2024 reporting survey period, the February 2025 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Naples Park Elementary School (#0241)

1. [Ref. 24170] One teacher taught Language Arts to a class that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A 1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.6653	
130 ESOL	(.6653)	.0000
		.0000

Lely High School (#0261)

2. [Ref. 26101] For three ELL students, *ELL Student Plans* were not developed until after the October 2024 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.1427	
130 ESOL	(1.1427)	.0000
		.0000

Findings			Proposed Net Adjustments (Unweighted FTE)

Barron Collier High School (#0311)

3. [Ref. 31101] Timecards for four Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300	Career Education 9-12	(.6515)	(.6515)

4. [Ref. 31102] One student was incorrectly reported in the ESOL Program. The student was exited from the ESOL Program prior to the October 2024 reporting survey period. We propose the following adjustment:

103	Basic 9-12	.4284	
130	ESOL	(.4284)	.0000
			(.6515)

Corkscrew Elementary School (#0441)

5. [Ref. 44101] The course schedules for students in our test were incorrectly reported. The School's bell schedule supported 1,725 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,725 to 1,905 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in future proposed adjustments. .0000

.0000

Cypress Palm Middle School (#0472)

6. [Ref. 47201] The IEPs for two ESE students did not include the IEP meeting participants' signatures; consequently, we were unable to determine whether the appropriate personnel had participated in the IEP meetings. We propose the following adjustment:

102	Basic 4-8	2.0000	
112	Grades 4-8 with ESE Services	(2.0000)	.0000

Findings		**Proposed Net Adjustments (Unweighted FTE)**

Cypress Palm Middle School (#0472) (Continued)

7. [Ref. 47203] School records did not evidence that the parents of one ESE student were timely notified of the student's IEP meeting. We propose the following adjustment:

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

8. [Ref. 47204] One student was incorrectly reported in the ESOL Program. The student was exited from the ESOL Program prior to the October 2024 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4284	
130 ESOL	(.4284)	.0000

9. [Ref. 47205] The IEPs for five ESE students did not include the IEP meeting participants' signatures; consequently, we were unable to determine whether the appropriate personnel participated in the IEP meetings. We propose the following adjustment:

102 Basic 4-8	2.9999	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(1.4999)	.0000

10. [Ref. 47270] One teacher taught Language Arts 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 1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.2852	
130 ESOL	(1.2852)	.0000
		.0000

Golden Gate High School (#0501)

11. [Ref. 50101] One student was not in membership and attendance during the October 2024 reporting survey period and should not have been reported for funding. We propose the following adjustment:

103 Basic 9-12	(.5000)	(.5000)

12. [Ref. 50102] The FTE for one ESE student was incorrectly reported based on the student's placement in the Hospital and Homebound Program. Our review of the student's records disclosed that the student was placed in the Hospital and Homebound

(*Finding Continues on Next Page*)

Findings	**Proposed Net Adjustments (Unweighted FTE)**

Golden Gate High School (#0501) (Continued)

Program on October 2, 2024, and should have been enrolled in the District's Hospital and Homebound cost center; however, the District incorrectly enrolled the student into a brick and mortar school. In addition, the homebound teacher's contact log was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.5719)	(.5719)

13. [Ref. 50103] Timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2856)	(.2856)

14. [Ref. 50104] More work hours were reported than were supported by the timecards for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.1434)	(.1434)
		(1.5009)

Parkside Elementary School (#0551)

15. [Ref. 55170] One teacher taught Language Arts to classes that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A 1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	5.2193	
130 ESOL	(5.2193)	.0000
		.0000

Mason Classical Academy (#9035) Charter School

16. [Ref. 903501] The *ELL Student Plan* for one student was not developed until October 15, 2024, which was after the October 2024 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4300	
130 ESOL	(.4300)	.0000

Findings		**Proposed Net Adjustments (Unweighted FTE)**

Mason Classical Academy (#9035) Charter School (Continued)

17. [Ref. 903502] For one ESE student enrolled in the Hospital and Homebound program, the teacher's homebound contact log and a valid physician's statement were not available at the time of our examination and could also not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.0400)	(.0400)

18. [Ref. 903570] 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	4.8960	
130 ESOL	(4.8960)	.0000

19. [Ref. 903571] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute; however, our review of this 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) rather the School's records demonstrated that the individual was 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 consist 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 provided direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

Findings			Proposed Net Adjustments (Unweighted FTE)

Mason Classical Academy (#9035) Charter School (Continued)

101 Basic K-3	1.2610	
130 ESOL	(1.2610)	.0000
		(.0400)

Naples Classical Academy (#9039) Charter School

20. [Ref. 903901] The course schedule for one student enrolled in the Hospital and Homebound Program was incorrectly reported. The student's IEP authorized 300 CMW of homebound instruction; however, the student was reported for 1,850 CMW. In addition, the teacher's homebound contact log was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.4998)	(.4998)

21. [Ref. 903902] For one student enrolled in the Hospital and Homebound Program, the teacher's homebound contact log was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

22. [Ref. 903970/73] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

Ref. 903970		
101 Basic K-3	.8484	
130 ESOL	(.8484)	.0000
Ref. 903973		
101 Basic K-3	.0405	
102 Basic 4-8	.8646	
130 ESOL	(.9051)	.0000

23. [Ref. 903971] One teacher taught basic subject area classes that included ELL students but had earned only 7 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	.3290	
130 ESOL	(.3290)	.0000

Findings			**Proposed Net Adjustments (Unweighted FTE)**
Naples Classical Academy (#9039) Charter School (Continued)			
24. [Ref. 903972] One teacher taught Language Arts and Basic subject area classes that included ELL students but had earned none of the 60 or 300 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	.8079	
	130 ESOL	(.8079)	.0000
			(.5248)
Proposed Net Adjustment			(**2.7172**)

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

FINDING CAUSES AND RECOMMENDATIONS

Collier County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) missing teacher records from a previous district (Findings 1, 10, and 15); (2) teacher shortages (Findings 18, 19, and 22); (3) lack of procedure (Findings 9, 23, and 24); (4) school closures due to inclement weather (Findings 2, 11, and 12); (5) lack of documentation (Finding 3, 13, and 21); (6) inadequate training (Findings 4, 5, 8, 16, and 17); and (7) staff oversights (Finding 6, 7, 14, and 20).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) *ELL Student Plans* are timely prepared and dated, include the student's complete course schedule, are accurate concerning services or supports to be provided, and retained in readily accessible files; (2) 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; (3) ELL students that have been exited from the ESOL program are not reported for funding in ESOL; (4) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (5) students' IEPs are timely developed, document the participation of all required participants, including evidence that the students' parents were invited to participate, and are retained in readily accessible files; (6) only students who are in membership during the survey week and in attendance at least 1 day during the 11-day reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (7) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs, are reported based on the correct instructional setting, and teacher homebound contact logs and timely completed physician's statements are retained in readily accessible files; (8) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board 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; and (9) teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

Regulatory Citations

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year and 250-Day School Year for Juvenile Justice Education Programs*

FTE General Instructions 2023-24[4]

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2023-24

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

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*

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

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 Collier 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 Collier 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 Collier County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 61 schools other than charter schools, 9 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2025, State funding totaling $31.7 million was provided through the FEFP to the District for the District-reported 51,098.72 unweighted FTE as recalibrated, which included 5,154.49 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2024-25 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 8 through 12, 2024; Survey 2 was performed October 7 through 11, 2024; Survey 3 was performed February 3 through 7, 2025; and Survey 4 was performed June 16 through 20, 2025.

7. Educational Programs

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

8. Statutes and Rules

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

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

NOTE B – TESTING
FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2025. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

	School	Finding(s)
1.	Highlands Elementary School	NA
2.	Naples Park Elementary School	1
3.	Lely High School	2
4.	Barron Collier High School	3 and 4
5.	Corkscrew Elementary School	5
6.	Cypress Palm Middle School	6 through 10
7.	Golden Gate High School	11 through 14
8.	Parkside Elementary School	15
9.	Mason Classical Academy*	16 through 19
10.	Naples Classical Academy*	20 through 24
11.	Optima Classical Academy*	NA

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

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

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

Opinion

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

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[5] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

Purpose of this Report

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

Respectfully submitted,

Sherrill F. Norman

Sherrill F. Norman, CPA
Tallahassee, Florida
August 5, 2026

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Collier County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2025. (See NOTE B.) The population of vehicles (680) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2024 and February and June 2025 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (33,622) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Funded Students Transported
Hazardous Walking	979
IDEA – PK through Grade 12, Weighted	1,934
All Other FEFP Eligible Students	30,709
Total	33,622

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

Our examination results are summarized below:

Description	Buses	Students	
	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(23)	-	-
Our tests included 432 of the 33,622 students reported as being transported by the District.	-	14	(8)
In conjunction with our general tests of student transportation, we identified certain issues related to 121 additional students.	-	121	(115)
Totals	(23)	135	(123)

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Collier County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2023-24 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings	Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2024 reporting survey periods and the February and June 2025 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2024 reporting survey period and once for the February 2025 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 60] Our general review of transportation records disclosed that the bus driver certification of students' ridership was not available in the electronic system utilized by the District to capture students' ridership. Since we were able to verify the drivers' sign-in and sign-out reports to the reported students, we present this disclosure finding with no proposed adjustment; however, continued lack of certification could result in future proposed adjustments. 0

2. [Ref. 51] Our general tests disclosed that 480 students were reported for an incorrect number of DIT for the July 2024 and June 2025 reporting survey periods. The students were reported for 15 DIT and 11 DIT rather than 14 DIT and 19 DIT in accordance with the District's ESY and non-residential DJJ instructional calendars. We propose the following adjustments:

July 2024 Survey
<u>19 Days in Term</u>
All Other FEFP Eligible Students 9

Findings		Students Transported Proposed Net Adjustments
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(306)	
All Other FEFP Eligible Students	(162)	
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	306	
All Other FEFP Eligible Students	153	
June 2025 Survey		
<u>14 Days in Term</u>		
All Other FEFP Eligible Students	12	
<u>11 Days in Term</u>		
All Other FEFP Eligible Students	(12)	0

3. [Ref. 52] Our general tests disclosed that 58 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Fifty-two students were in the Head Start Program and were not eligible for State transportation funding. The remaining 6 students were the children of teenage students and were eligible to be reported in the Teenage Parents and Infants ridership category. We propose the following adjustments:

October 2024 Survey		
<u>84 Days in Term</u>		
Teenage Parents and Infants	4	
All Other FEFP Eligible Students	(30)	
February 2025 Survey		
<u>89 Days in Term</u>		
Teenage Parents and Infants	2	
All Other FEFP Eligible Students	(28)	(52)

4. [Ref. 53] Four students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2024 Survey		
<u>84 Days in Term</u>		
Hazardous Walking	(2)	
All Other FEFP Eligible Students	2	

Findings		Students Transported Proposed Net Adjustments
February 2025 Survey		
89 Days in Term		
Hazardous Walking	(2)	
All Other FEFP Eligible Students	2	0

5. [Ref. 54] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2024 Survey		
84 Days in Term		
All Other FEFP Eligible Students	(2)	
February 2025 Survey		
89 Days in Term		
All Other FEFP Eligible Students	(1)	(3)

6. [Ref. 55] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2024 Survey		
14 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
February 2025 Survey		
89 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	0

7. [Ref. 56] One student in our test was incorrectly reported in the July 2024 reporting survey period. The student's IEP did not indicate the need for ESY services; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

July 2024 Survey		
14 Days in Term		
All Other FEFP Eligible Students	(1)	(1)

Findings			Students Transported Proposed Net Adjustments
8. [Ref. 57] Three students (one in our test) were not listed on the supporting bus driver's reports. We propose the following adjustments:			
July 2024 Survey			
14 Days in Term			
All Other FEFP Eligible Students		(1)	
October 2024 Survey			
84 Days in Term			
All Other FEFP Eligible Students		(2)	(3)
9. [Ref. 58] Our general review of transportation records disclosed that the ridership of 60 students (2 students in our test) was not properly supported for State transportation funding. The District utilized an electronic system to capture student ridership; however, the bus drivers' sign-in and sign-out reports supporting the reported students and buses were missing for seven buses. We propose the following adjustments:			
July 2024 Survey			
14 Days in Term			
All Other FEFP Eligible Students		(1)	
October 2024 Survey			
84 Days in Term			
All Other FEFP Eligible Students		(54)	
IDEA - PK through Grade 12, Weighted		(4)	
February 2025 Survey			
89 Days in Term			
IDEA - PK through Grade 12, Weighted		(1)	(60)
10. [Ref. 59] Our general tests disclosed that the number of buses in operation was overstated by 23 buses in the July 2024 (4 buses), October 2024 (11 buses), and February 2025 (8 buses) reporting survey periods. The supporting bus driver reports for the 23 buses were not available at the time of our examination and could not be subsequently located and we noted that 485 of the 489 students reported on these buses were transported by other buses. The ridership of the remaining 4 students (1 student in our test) was not adequately supported. We propose the following adjustments:			
July 2024 Survey			
Number of Buses in Operation	(4)		
14 Days in Term			
IDEA - PK through Grade 12, Weighted		(1)	

Findings			Students Transported Proposed Net Adjustments
October 2024 Survey			
Number of Buses in Operation	(11)		
84 Days in Term			
Hazardous Walking		(2)	
All Other FEFP Eligible Students		(1)	(4)
February 2025 Survey			
Number of Buses in Operation	(8)		
	(23)		
Proposed Net Adjustment			**(123)**

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Collier County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) lack of review (Findings 2, 3, and 4) and (2) staff oversights (Findings 1, 5, 6, 7, 8, 9, and 10).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) student ridership captured in a fully electronic tracking system is appropriately certified by the bus driver attesting to the accuracy of the student's ridership on the bus; (2) the number of DIT is accurately reported; (3) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (4) only students who live less than 2 miles from the student's assigned school and whose path from home to school crosses an approved Hazardous Walking location are reported in the Hazardous Walking ridership category; (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (6) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files; (7) 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; (8) only those students who are recorded on bus reports as having been transported to an FEFP eligible program on at least 1 day during the reporting survey period are reported for State transportation funding; and (9) the number of buses in operation is accurately reported and documentation is retained to support that reporting.

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)[6]

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

NOTES TO SCHEDULES

NOTE A - SUMMARY
STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2025, the District received $10.3 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 2024	50	468	7
October 2024	291	16,718	3,218
February 2025	267	16,424	3,127
June 2025	72	12	1,599
Totals	680	33,622	7,951

3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2025. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

CCPS
Collier County
Public Schools
Office of the Superintendent

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August 5, 2026

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

Dear Ms. Norman:

Following a thorough review of the preliminary and tentative Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Audit Report for the fiscal year ended June 30, 2025, Collier County Public Schools (CCPS) extends its sincere gratitude for the objective assessment of our reported data and related internal controls.

The District is in agreement with the findings presented in this report. Guided by previous audits conducted by your office, as well as reviews of audit reports from peer districts, we have proactively enhanced several internal controls and processes. Specifically, the District has implemented a digital system for ELL Student Plans, established redundancies within IEP reviews to ensure reporting compliance, and introduced screening protocols for newly hired teachers to CCPS to verify their prior experience teaching ELL students. Additionally, the District is currently transitioning to an online collection system for OJT student timecards to ensure greater accuracy and timeliness.

The District would like to thank Ms. Olukemi Latilo and Ms. Marsia Marengo for their diligent efforts throughout this process.

Collier County Public Schools remains committed to maintaining the highest standards of transparency and accountability and looks forward to our continued partnership with your office.

Sincerely,

Leslie C. Ricciardelli

Dr. Leslie C. Ricciardelli
Superintendent

cc: Darren Burkett, Deputy Superintendent
John Antonacci, Chief Finance Officer
Mark Frehe, Senior Director