REPORT NO. 2015-012
SEPTEMBER 2014

ESCAMBIA COUNTY
DISTRICT SCHOOL BOARD

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Escambia County District School Board members and the Superintendent of Schools who served during the 2012-13 fiscal year are listed below:

Member	District No.
Jeffrey W. Bergosh, Vice Chair to 11-19-12, Chair from 11-20-12	1
Gerald W. Boone	2
Linda Moultrie, Vice Chair from 11-20-12	3
Patricia Hightower	4
William E. Slayton, Jr., Chair to 11-19-12	5

Malcolm Thomas, Superintendent

The examination team leader was Alice Pounds, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2013

CTE	Career and Technical Education
CMW	Class Minutes Weekly
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
K	Kindergarten
OJT	On-the-Job Training
PK	Prekindergarten

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

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EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and student transportation, the Escambia County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2013:

- **Twenty-five of the 209 students in our Basic with ESE Services sample, 14 of the 99 students in our ESOL sample, and 14 of the 125 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 209 students in our Basic with ESE Services sample, 6 students (3 percent) attended charter schools and no students who attended charter schools were reported in the above-noted ESOL or ESE Support Levels 4 and 5 samples. Additionally, none of the above-noted students with exceptions for Basic with ESE Services, ESOL, and ESE Support Levels 4 and 5 attended charter schools.**
- **Of the 420 students in our student transportation sample, 51 had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in 50 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 38.2096 but has a potential impact on the District's weighted FTE of a negative 58.6858 (negative 58.6858 is all applicable to District schools other than charter schools as there were no proposed adjustments for the charter schools). Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of a negative 182 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE 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. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Escambia County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $210,270 (negative 58.6858 times $3,582.98), of which all is applicable to District schools other than charter schools.

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

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

SCHOOL DISTRICT OF ESCAMBIA COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Escambia County. Those services are provided primarily to prekindergarten through twelfth 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. The geographic boundaries of the District are those of Escambia 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. For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 59 District schools other than charter schools, 9 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 40,306.65 unweighted FTE, which included 1,311.49 unweighted FTE for charter school students, and received approximately $114.6 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). 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 which 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. The funding provided by FEFP is based upon 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 (full-time equivalent) student. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one 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 a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, 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(4), 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 approximately $9.85 million for student transportation as part of the State funding through FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

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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
ESCAMBIA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Escambia County District School Board's compliance with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013. 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 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following material noncompliance: 25 of the 209 students in our Basic with ESE Services sample,[1] 14 of the 99 students in our ESOL sample,[2] and 14 of the 125 students in our ESE Support Levels 4 and 5 sample,[3] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 209 students in our Basic with ESE Services sample, 6 students (3 percent) attended charter schools and no students who attended charter schools were reported in the above-noted ESOL or ESE Support Levels 4 and 5 samples. Additionally, none of the above-noted students with exceptions for Basic with ESE Services, ESOL, and ESE Support Levels 4 and 5 attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESOL, and ESE Support Levels 4 and 5, the Escambia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013.

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[1]*For Basic with ESE Services, see SCHEDULE D, Finding Nos. 4, 8, 9, 14, 15, 17, 19, 20, 21, 25, 26, 29, 36, 41, 45, 46, 48, and 50*

[2]*For ESOL, see SCHEDULE D, Finding Nos. 5, 7, 10, 11, 18, 23, 24, 30, 37, and 38.*

[3]*For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 3, 6, 22, 28, 32, 33, 34, and 35.*

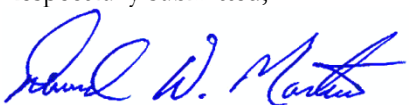
In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations 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 abuse that has a material effect on the subject matter. 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. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESOL, and ESE Support Levels 4 and 5. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE 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.

[4] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. 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.*

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
September 4, 2014

SCHEDULE A

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 40,306.65 unweighted FTE, which included 1,311.49 unweighted FTE for charter school students, at 59 District schools other than charter schools, 9 charter schools, 1 District cost center, and 3 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (72) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP-funded programs. The population of students (22,716) consisted of the total number of students in each program at the schools and virtual education cost centers in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

	Number of Schools		Number of Students at Schools Sampled		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	67	26	17,192	288	5	30,216.5100	230.4159	(6.0214)
Basic with ESE Services	72	28	4,753	209	25	8,217.4900	169.1303	(20.0110)
ESOL	31	13	302	99	14	329.6800	65.8669	(6.0300)
ESE Support Levels 4 and 5	28	13	286	125	14	349.6000	105.5926	(5.4955)
Career Education 9-12	9	7	183	142	8	1,193.3700	31.3754	(.6517)
All Programs	72	28	22,716	863	66	40,306.6500	602.3811	(38.2096)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (339) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 147 and found exceptions for 10 of those teachers. None of the charter schools' teachers taught courses in the above-noted categories; consequently, these teachers did not meet our population criteria for sampling.

PROPOSED ADJUSTMENTS

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify 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 FTE and the computation of their financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2013

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	.7000	1.117	.7819
102	Basic 4-8	(6.4587)	1.000	(6.4587)
103	Basic 9-12	(.2627)	1.020	(.2680)
111	Grades K-3 with ESE Services	1.0000	1.117	1.1170
112	Grades 4-8 with ESE Services	(2.9972)	1.000	(2.9972)
113	Grades 9-12 with ESE Services	(18.0138)	1.020	(18.3741)
130	ESOL	(6.0300)	1.167	(7.0370)
254	ESE Support Level 4	(1.9215)	3.524	(6.7714)
255	ESE Support Level 5	(3.5740)	5.044	(18.0273)
300	Career Education 9-12	(.6517)	.999	(.6510)
Total		(38.2096)		(58.6858)*

**** There were no proposed adjustments for the charter schools. Thus, there was no effect on the District's weighted FTE.***

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[1] *See NOTE A6.*

[2] *These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)*

[3] *Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to 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 Department of Education. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]		
No. Program	**#0281**	**#0301**	**#0381**	**Balance Forward**
101 Basic K-3	.....	.....	.4500	.4500
102 Basic 4-8	.....	.3585	.....	.3585
103 Basic 9-12	3.0000	.....	.....	3.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	1.0000	.....	1.0000
113 Grades 9-12 with ESE Services	(2.0000)	.....	.....	(2.0000)
130 ESOL	.....	(.3585)	(.4500)	(.8085)
254 ESE Support Level 4	(1.0000)	.....	.....	(1.0000)
255 ESE Support Level 5	.....	(1.0000)	.....	(1.0000)
300 Career Education 9-12	(.2856)	.....	.....	(.2856)
Total	(.2856)	.0000	.0000	(.2856)

There were no proposed adjustments for the charter schools.

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0411**	**#0461**	**#0521**	**#0561**	**Balance Forward**
101	.4500	.....	.2500	.....	.....	.7000
102	.3585	.....	.....	.....	1.0000	1.3585
103	3.0000	2.6514	.....	1.1417	.....	6.7931
111	.0000	.....	.....	.....	.....	.0000
112	1.0000	.....	.....	.....	(1.0000)	.0000
113	(2.0000)	(1.0000)	.....	(1.5000)	.....	(4.5000)
130	(.8085)	(2.1514)	(.2500)	(.1417)	.....	(3.3516)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	(.2856)	.....	.....	.....	.....	(.2856)
Total	(.2856)	(.5000)	.0000	(.5000)	.0000	(1.2856)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0601**	**#0671**	**#0771**	**#0862**	**Balance Forward**
101	.7000	.....	.....	.....	.....	.7000
102	1.3585	.1434	.2000	.5000	.....	2.2019
103	6.7931	.....	.....	.....	3.3927	10.1858
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	(.2000)	(.5000)	.....	(.7000)
113	(4.5000)	.....	.....	.....	(2.5000)	(7.0000)
130	(3.3516)	(.1434)	.....	.....	(1.3927)	(4.8877)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(1.0000)	.....	.....	.....	(.5000)	(1.5000)
300	(.2856)	.....	.....	.....	(.3239)	(.6095)
Total	(1.2856)	.0000	.0000	.0000	(1.3239)	(2.6095)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0863**	**#0922**	**#0933**	**#0951**	**Balance Forward**
101	.7000	.....	.....	.....	.....	.7000
102	2.2019	.7500	.....	.....	.....	2.9519
103	10.1858	.....	.....	.....	1.4753	11.6611
111	.0000	.5000	.5000	.....	.....	1.0000
112	(.7000)	(.5000)	.....	.....	.....	(1.2000)
113	(7.0000)	.....	.....	.....	(1.0000)	(8.0000)
130	(4.8877)	(.2500)	.....	.....	(.4753)	(5.6130)
254	(1.0000)	(.5000)	.....	.....	.....	(1.5000)
255	(1.5000)	.....	(.5000)	(1.5740)	.....	(3.5740)
300	(.6095)	.....	.....	.....	(.0090)	(.6185)
Total	(2.6095)	.0000	.0000	(1.5740)	(.0090)	(4.1925)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#1221**	**#1231**	**#1251**	**#7004**	**Balance Forward**
101	.7000	.....	.....	.....	.....	.7000
102	2.9519	.8385	.....	.....	(10.2491)	(6.4587)
103	11.6611	.....	1.5000	3.5000	(16.9238)	(.2627)
111	1.0000	.....	.....	.....	.....	1.0000
112	(1.2000)	(.5000)	.....	.....	(1.2972)	(2.9972)
113	(8.0000)	.....	(1.5000)	(3.5000)	(4.8470)	(17.8470)
130	(5.6130)	(.4170)	.....	.....	.....	(6.0300)
254	(1.5000)	(.4215)	.....	.....	.....	(1.9215)
255	(3.5740)	.....	.....	.....	.....	(3.5740)
300	(.6185)	.....	(.0332)	.....	.....	(.6517)
Total	(4.1925)	(.5000)	(.0332)	.0000	(33.3171)	(38.0428)

[1] *These proposed adjustments are for <u>un</u>weighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]		
No.	**Program**	**Brought Forward**	**#7006**	**Total**
101	Basic K-3	.7000	.....	.7000
102	Basic 4-8	(6.4587)	.....	(6.4587)
103	Basic 9-12	(.2627)	.0000	(.2627)
111	Grades K-3 with ESE Services	1.0000	.....	1.0000
112	Grades 4-8 with ESE Services	(2.9972)	.....	(2.9972)
113	Grades 9-12 with ESE Services	(17.8470)	(.1668)	(18.0138)
130	ESOL	(6.0300)	.....	(6.0300)
254	ESE Support Level 4	(1.9215)	.....	(1.9215)
255	ESE Support Level 5	(3.5740)	.....	(3.5740)
300	Career Education 9-12	(.6517)	.....	(.6517)
Total		(38.0428)	(.1668)	(38.2096)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. 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 2012-13* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESOL, and ESE Support Levels 4 and 5, the Escambia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 29.

Findings	**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
District-Wide - Incorrect Reporting of Class Minutes Weekly (CMW)	
1. [Ref. 1] District schools' reported CMW per period is designated at the District level and does not always represent the actual CMW per period as represented by the schools' bell schedules. This could result in the District receiving an incorrect amount of State FEFP funding because of the overstatement or understatement of CMW reported for the weighted programs. We present this disclosure Finding with no proposed adjustment:	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Escambia High School (#0281)		
2. [Ref. 28101] The timecards for two Career Education 9-12 (OJT) students supported less time than was reported. We propose the following adjustment:		
300 Career Education 9-12	(.2856)	(.2856)
3. [Ref. 28102] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
4. [Ref. 28103] The files for three ESE students did not contain EPs that covered the 2012-13 school year. We propose the following adjustment:		
103 Basic 9-12	3.0000	
113 Grades 9-12 with ESE Services	(3.0000)	.0000
		(.2856)
Ferry Pass Middle School (#0301)		
5. [Ref. 30101] One ELL student's English language proficiency was not assessed, and an ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider the ELL student's extended ESOL placement for a fifth year. Additionally, the ELL Committee that convened on December 11, 2012, to consider the student's extended placement for a sixth year did not adequately document the need for the student's continued placement in ESOL. We propose the following adjustment:		
102 Basic 4-8	.3585	
130 ESOL	(.3585)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Ferry Pass Middle School (#0301) (Continued)		
6. [Ref. 30102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		.0000
Navy Point Elementary School (#0381)		
7. [Ref. 38101] The file for one ELL student enrolled in the ESOL Program did not contain an *ELL Student Plan* that covered the 2012-13 school year. We propose the following adjustment:		
101 Basic K-3	.4500	
130 ESOL	(.4500)	.0000
		.0000
Pensacola High School (#0411)		
8. [Ref. 41101] One ESE student was not in attendance during the 11-day window of the February 2013 reporting survey period and should not have been included with that survey's results. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
9. [Ref. 41102] The IEP for one ESE student did not include a signature page; consequently, we were unable to determine whether the required participants had taken part in the development of the student's IEP. We propose the following adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Pensacola High School (#0411) (Continued)		
10. [Ref. 41103] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the ELL student's extended ESOL placement for a fourth year. We propose the following adjustment:		
103 Basic 9-12	.7838	
130 ESOL	(.7838)	.0000
11. [Ref. 41104] The *ELL Committee Meeting Form* that documented the need for one ELL student's extended placement for a fourth year was not dated; consequently, we were unable to determine the timeliness of the meeting. Additionally, the signatures on the *ELL Committee Meeting Form* were preprinted rather than signed. We propose the following adjustment:		
103 Basic 9-12	.8089	
130 ESOL	(.8089)	.0000
12. [Ref. 41171] One teacher who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.5587	
130 ESOL	(.5587)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Scenic Heights Elementary School (#0461)		
13. [Ref. 46171] One teacher taught Primary Language Arts to classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL student were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
101 Basic K-3	.2500	
130 ESOL	(.2500)	.0000
		.0000
J. M. Tate High School (#0521)		
14. [Ref. 52102] The file for one ESE student in the Gifted Program did not contain an EP covering the 2012-13 school year. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
15. [Ref. 52103] There was no documentation to support the attendance of one ESE student. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
16. [Ref. 52171] One teacher who was out of field in ESOL taught an ELL student and the parents of this student were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.1417	
130 ESOL	(.1417)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Warrington Middle School (#0561)		
17. [Ref. 56101] The file for one ESE student did not contain an IEP that covered the 2012-13 school year. We propose the following adjustment:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
		.0000
J. H. Workman Middle School (#0601)		
18. [Ref. 60101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.1434	
130 ESOL	(.1434)	.0000
		.0000
Brown-Barge Middle School (#0671)		
19. [Ref. 67101] The file for one ESE student in the Gifted Program did not contain an EP covering the 2012-13 school year. We propose the following adjustment:		
102 Basic 4-8	.2000	
112 Grades 4-8 with ESE Services	(.2000)	.0000
		.0000
Lincoln Park Primary School (#0771)		
20. [Ref. 77101] The file for one ESE student did not contain an EP that covered the February 2013 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Pine Forest High School (#0862)		
21. [Ref. 86201] One ESE student withdrew from school prior to the October 2012 reporting survey period and should not have been reported with the survey's results. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
22. [Ref. 86202] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
23. [Ref. 86203] ELL Committees were not convened to consider five ELL students' continued ESOL placements within 30 days of each student's fourth-, fifth-, or sixth-year ESOL anniversary dates. We propose the following adjustment:		
103 Basic 9-12	1.3093	
130 ESOL	(1.3093)	.0000
24. [Ref. 86204] One ELL student was beyond the maximum six-year period allowed for State FEFP funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
25. [Ref. 86205] The files for two ESE students did not contain EPs covering the October 2012 reporting survey period. We also noted that the required participants were not involved in the development of the students' EPs covering the February 2013 survey as evidenced by the lack of their signatures on the EPs. We propose the following adjustment:		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Pine Forest High School (#0862) (Continued)		
26. [Ref. 86206] One ESE student was not in attendance during the 11-day window of the February 2013 reporting survey period and should not have been included with the survey's results. We also noted that the ESE student's IEP did not include the signature page; consequently, we were unable to determine whether the required participants had taken part in the development of the student's IEP. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
27. [Ref. 86207] The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.3239)	(.3239)
		(1.3239)
Longleaf Elementary School (#0863)		
28. [Ref. 86301] The file for one ESE student did not contain a *Matrix of Services* form that corresponded to the current IEP (dated December 19, 2012). A *Matrix of Services* form dated February 20, 2013, was included in the student's file but it was not in effect during the February 2013 reporting survey period. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
29. [Ref. 86302] The IEP for one ESE student did not include a signature page; consequently, we were unable to determine whether the required participants had participated in the development of the student's IEP. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Longleaf Elementary School (#0863) (Continued)		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

30. [Ref. 86303] The file for one ELL student did not contain evidence that the student's parents were notified of their child's placement in ESOL. We propose the following adjustment:

102 Basic 4-8	.2500	
130 ESOL	(.2500)	.0000
		.0000

Escambia Westgate Center (#0922)

31. [Ref. 92271] 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 a course that required the PK Disabilities Endorsement. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000

Hospital and Homebound Program (#0933)

32. [Ref. 93301] We noted that one ESE student received two hours (or .0400 FTE) of instruction per week but was only reported for .0335 FTE in both the October 2012 and February 2013 reporting surveys. We propose the following adjustment:

255 ESE Support Level 5	.0130	.0130

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Hospital and Homebound Program (#0933) (Continued)		
33. [Ref. 93302] Four students in the Hospital and Homebound Program were reported for more homebound instruction than was provided. We propose the following adjustment:		
255 ESE Support Level 5	(.1270)	(.1270)
34. [Ref. 93303] The schedules for three ESE students in the Hospital and Homebound Program were incorrectly reported with 1,500 CMW (or .5000 FTE) of instruction; however, the students had received only 120 CMW (or .0400 FTE) of homebound instruction. We propose the following adjustment:		
255 ESE Support Level 5	(1.3800)	(1.3800)
35. [Ref. 93304] Two ESE students were reported for two hours of homebound instruction; however, the students did not begin receiving this instruction until after the February 2013 reporting survey period. We propose the following adjustment:		
255 ESE Support Level 5	(.0800)	(.0800)
		(1.5740)
Booker T. Washington High School (#0951)		
36. [Ref. 95101] The required participants were not involved in the development of one ESE student's EP as evidenced by the signature page that only included the Gifted Program teacher's signature. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Booker T. Washington High School (#0951) (Continued)		
37. [Ref. 95102] An ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider one ELL student's extended ESOL placement for a sixth year. We propose the following adjustment:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
38. [Ref. 95103] An ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider one ELL student's extended ESOL placement for a sixth year. We propose the following adjustment:		
103 Basic 9-12	.2251	
130 ESOL	(.2251)	.0000
39. [Ref. 95104] The timecard for one Career Education 9-12 (OJT) student supported less time than was reported. We propose the following adjustment:		
300 Career Education 9-12	(.0090)	(.0090)
40. [Ref. 95171/72] Two teachers who were out of field in ESOL taught ELL students and the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 95171		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 95172		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.0090)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Jim C. Bailey Middle School (#1221)		
41. [Ref. 122101] One ESE student was not in attendance during the February 2013 reporting survey period and should not have been reported with the survey's results. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	(.5000)	(.5000)
42. [Ref. 122171/72] Two teachers taught ESE students (Ref. 122171) and ELL students (Ref. 122172) out of field in General Science (Ref. 122171) or ESOL (Ref. 122172) and the parents of these students were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 122171		
102 Basic 4-8	.2221	
254 ESE Support Level 4	(.2221)	.0000
Ref. 122172		
102 Basic 4-8	.4170	
130 ESOL	(.4170)	.0000
43. [Ref. 122173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grade Integrated Curriculum but taught a course that required certification in General Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	.1994	
254 ESE Support Level 4	(.1994)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Northview High School (#1231)		
44. [Ref. 123101] The timecard for one Career Education 9-12 (OJT) student supported less time than was reported. We propose the following adjustment:		
300 Career Education 9-12	(.0332)	(.0332)
45. [Ref. 123102] The files for two ESE students did not contain IEPs covering the reporting surveys. We propose the following adjustment:		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.5000)	.0000
		(.0332)
West Florida High School of Advanced Technology (#1251)		
46. [Ref. 125101] The EPs or IEP for four ESE students did not include a signature page; consequently, we were unable to determine whether the required participants had taken part in the development of the students' EPs (three students) or IEP (one student). We propose the following adjustment:		
103 Basic 9-12	3.5000	
113 Grades 9-12 with ESE Services	(3.5000)	.0000
Escambia Virtual Academy Franchise (#7004)		
47. [Ref. 700471] 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 for Middle Grades but taught a course that required certification in English for Grades 6-12. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We present this disclosure Finding with no proposed adjustment.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Escambia Virtual Academy Franchise (#7004) (Continued)		
48. [Ref. 700401] There was no documentation of successful completion of virtual courses for 118 students (4 were in our Basic sample and 1 was in our ESE Basic sample) as evidenced by the earning of credit (Grades 6-12) or a passing grade (Grades K-8). Consequently, the virtual courses for these students should not have been reported for State FEFP funding. Additionally, we noted that the EP for the one student in our sample did not include the signature page; consequently, we were unable to determine whether the required participants had taken part in the development of the student's EP. We propose the following adjustment:		
102 Basic 4-8	(10.2491)	
103 Basic 9-12	(16.9238)	
112 Grades 4-8 with ESE Services	(1.2972)	
113 Grades 9-12 with ESE Services	(4.8470)	(33.3171)
Escambia Virtual Instruction (#7006)		
49. [Ref. 700601] One Basic student did not receive credit for two virtual courses; therefore, these courses should not have been reported for State FEFP funding. We propose the following adjustment:		
103 Basic 9-12	(.1668)	(.1668)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Escambia Virtual Instruction (#7006) (Continued)		
50. [Ref. 700602] The EP for one ESE student did not include the signature page; consequently, we were unable to determine whether the required participants had taken part in the development of the student's EP. We propose the following adjustment:		
103 Basic 9-12	.1668	
113 Grades 9-12 with ESE Services	(.1668)	.0000
		(.1668)
Proposed Net Adjustment		(38.2096)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students' course schedules are reported in accordance with the schools' bell schedules; (2) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (3) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial three-year base period) is assessed prior to the individual student's ESOL anniversary date and ELL Committees are convened subsequent to these assessments but no later than the individual student's ESOL anniversary date; (4) ELL Committees adequately document the criteria considered when recommending students' continued ESOL placements and notate the date of the meeting as well as obtain signatures of the participants; (5) parents are timely notified of their child's ESOL placement; (6) ELL students are not reported in ESOL beyond the State reporting maximum of six years; (7) *ELL Student Plans* are timely prepared; (8) IEPs and EPs are timely prepared and are developed by all required professionals whose participation is documented; (9) ESE students are reported in accordance with the *Matrix of Services* forms; (10) there is evidence of review of the *Matrix of Services* forms to ensure that the forms accurately and currently reflect the IEP services in effect during the reporting survey; (11) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (12) students in Career Education 9-12 (OJT) are reported in accordance with the students' timecards that are retained in readily accessible files; (13) FTE is correctly reported for students in virtual courses; (14) teachers are either properly certified or, if out of field, are timely approved to teach out of field by the School Board; (15) parents are appropriately notified of the teachers' out-of-field status; and (16) teachers earn in-service training points in ESOL strategies in accordance with their 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 governing FTE and FEFP.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS

Reporting

Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program

Section 1011.61, FS ..... Definitions

Section 1011.62, FS ..... Funds for Operation of Schools

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

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Attendance

Section 1003.23, FS ..... Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages

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

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

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

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

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

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATION (Continued)

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC .....Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2012-13

Exceptional Education

Section 1003.57, FS .....Exceptional Students Instruction

Section 1011.62, FS .....Funds for Operation of Schools

Section 1011.62(1)(e), FS .....Funding Model for Exceptional Student Education Programs

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

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

Rule 6A-6.0312, FAC .....Course Modifications for Exceptional Students

Rule 6A-6.0331, FAC .....General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

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

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

Rule 6A-6.0361, FAC .....Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), FS .....Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, FS .....Positions for Which Certificates Required

Rule 6A-1.0502, FAC .....Non-certificated Instructional Personnel

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

Rule 6A-4.001, FAC .....Instructional Personnel Certification

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATION (Continued)

Virtual Education

Section 1002.321, FS ..... Digital Learning

Section 1002.37, FS ..... The Florida Virtual School

Section 1002.45, FS ..... Virtual Instruction Programs

Section 1002.455, FS ..... Student Eligibility for K-12 Virtual Instruction

Section 1003.498, FS ..... School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS ..... Charter Schools

The accompanying notes are an integral part of this schedule.

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Escambia County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Escambia County, Florida. Those services are provided primarily to prekindergarten through twelfth 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. The geographic boundaries of the District are those of Escambia County.

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 59 District schools other than charter schools, 9 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 40,306.65 unweighted FTE, which included 1,311.49 unweighted FTE for charter school students, and received approximately $114.6 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). 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 which 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.

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon 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 FTE. For example, for prekindergarten through third grade, one 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 four through twelve, one 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 one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one 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 a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education 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 this product 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.

5. FTE Surveys

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 sampling of FTE membership for a period of one week. The surveys for the 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A - SUMMARY (Continued)

6. Educational Programs

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 as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
District-Wide - Incorrect Reporting of Class Minutes Weekly	1
1. Bellview Elementary School	NA
2. Brentwood Elementary School	NA
3. Camelot Academy of Escambia County*	NA
4. Ensley Elementary School	NA
5. Escambia High School	2 through 4
6. Ferry Pass Middle School	5 and 6
7. Navy Point Elementary School	7
8. Pensacola High School	8 through 12
9. Scenic Heights Elementary School	13
10. J. M. Tate High School	14 through 16
11. Warrington Middle School	17
12. J. H. Workman Middle School	18
13. Brown-Barge Middle School	19
14. Lincoln Park Primary School	20
15. Pine Forest High School	21 through 27
16. Longleaf Elementary School	28 through 30
17. Escambia Westgate Center	31
18. Hospital and Homebound Program	32 through 35
19. Booker T. Washington High School	36 through 40
20. Escambia Boys' Base School	NA
21. Jim C. Bailey Middle School	41 through 43
22. Northview High School	44 and 45
23. West Florida High School of Advanced Technology	46
24. Escambia Charter School*	NA
25. A. A. Dixon Charter School of Excellence*	NA
26. Escambia Virtual Instruction Program	NA
27. Escambia Virtual Academy Franchise	47 and 48
28. Escambia Virtual Instruction	49 and 50

* Charter School

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FAX: 850-488-6975

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

INDEPENDENT AUDITOR'S REPORT
ESCAMBIA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
STUDENT TRANSPORTATION

We have examined the Escambia County District School Board's compliance with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. 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 *Student Transportation General Instructions 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 51 of the 420 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 5, 7, 8, 9, 10, 11, 12, 13, and 14.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Escambia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies considered to be significant deficiencies or material weaknesses 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 abuse that has a material effect on the subject matter. 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. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

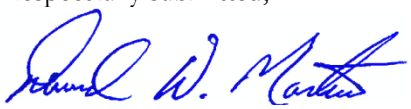
The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

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[1] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. 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.*

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
September 4, 2014

SCHEDULE F

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, 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(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (723) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (48,538) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	1,686
IDEA (K-12), Unweighted	1
IDEA (PK), Weighted	496
Teenage Parents and Infants	45
Hazardous Walking	9,729
Two Miles or More	36,274
Center to Center (CTE and Dual Enrollment)	307
Total	48,538

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(11)		
We sampled 420 of the 48,538 students reported as being transported by the District.		51	(12)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 464 students.	_	464	(170)
Total	(11)	515	(182)

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 Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. 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 *Student Transportation General Instructions 2012-13* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Escambia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 50.

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. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2012 surveys and the February and June 2013 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Our general tests disclosed that the reported number of buses in operation was overstated overall by 11 buses as follows:

   a. Seven bus drivers' reports were missing and could not be located; consequently, the reported number of buses in operation was overstated by 7 buses (3 buses in the October 2012 reporting survey period and 4 buses in the February 2013 reporting survey period) and the associated ridership of 60 students could not be verified.

   b. Four buses reported in the June 2013 survey transported only courtesy riders and should not have been included in the number of buses in operation.

We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings			**Students Transported Proposed Net Adjustments**
October 2012 Survey			
Number of Buses in Operation	(3)		
90 Days in Term			
Hazardous Walking		(1)	
Two Miles or More		(37)	
February 2013 Survey			
Number of Buses in Operation	(4)		
90 Days in Term			
Two Miles or More		(22)	(60)
June 2013 Survey			
Number of Buses in Operation	(4)		
	(11)		

2. [Ref. 52] Our general tests disclosed that 24 PK students were incorrectly reported in the Two Miles or More ridership category and 9 PK students were incorrectly reported in the Hazardous Walking ridership category. These ridership categories are designated only for students in grades K-12. We determined that 21 of these students were eligible for reporting in the IDEA (PK), Unweighted ridership category. We propose the following adjustments:

October 2012 Survey		
90 Days in Term		
IDEA (PK), Unweighted	16	
Hazardous Walking	(6)	
Two Miles or More	(19)	
February 2013 Survey		
90 Days in Term		
IDEA (PK), Unweighted	5	
Hazardous Walking	(3)	
Two Miles or More	(5)	(12)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Students Transported Proposed Net Adjustments**
3. [Ref. 53] Three students were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. The students were no longer being transported from one center to another and were not otherwise eligible for State transportation funding for the February 2013 reporting survey period. We propose the following adjustment:		
February 2013 Survey		
90 Days in Term		
Center to Center (CTE and Dual Enrollment)	(3)	(3)
4. [Ref. 54] Our general tests disclosed that 273 students in grades KG-8 were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. These were ESE Gifted students who were attending a Gifted Program and should have been reported in the Center to Center (IDEA), Unweighted ridership category. We propose the following adjustments:		
October 2012 Survey		
18 Days in Term		
Center to Center (IDEA), Unweighted	139	
Center to Center (CTE and Dual Enrollment)	(139)	
February 2013 Survey		
18 Days in Term		
Center to Center (IDEA), Unweighted	134	
Center to Center (CTE and Dual Enrollment)	(134)	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Students Transported Proposed Net Adjustments**
5. [Ref. 55] One sample student was reported on a bus report that was not signed by the bus driver. Additionally, the unsigned bus driver's report indicated that all students were in ridership attendance for each day during the February 2013 reporting survey period including one student who had withdrawn on January 9, 2013. We also noted discrepancies between ridership attendance as shown on the bus driver's report and school attendance for 44 of the 77 students reported for this bus during this survey period for State transportation funding. Consequently, we concluded that the reported ridership data associated with this bus driver's report could not be relied upon. We propose the following adjustment:		
February 2013 Survey		
90 Days in Term		
Hazardous Walking	(42)	
Two Miles or More	(35)	(77)
6. [Ref. 56] Our general tests disclosed that the reported ridership of two students was not adequately supported. The bus driver's report indicated that the students were not transported on the bus during the 11-day survey window; consequently, the students should not have been reported for State transportation funding. We propose the following adjustment:		
February 2013 Survey		
90 Days in Term		
Two Miles or More	(2)	(2)
7. [Ref. 57] The IEPs for 29 students in our sample reported in IDEA-Weighted ridership categories did not indicate that the students met at least one of the five criteria for IDEA-Weighted classification. However, we determined that the students were eligible to be reported in other categories as follows: 1 student in the Hazardous Walking ridership category; 1 student in the IDEA (K-12), Unweighted ridership category; 5 students in the IDEA (PK), Unweighted ridership category; and 22 students in the Two Miles or More ridership category. We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Students Transported Proposed Net Adjustments**
July 2012 Survey		
14 Days in Term		
IDEA (K-12), Weighted	(2)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	2	
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(10)	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	
Two Miles or More	10	
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(12)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	
Hazardous Walking	1	
Two Miles or More	10	0

8. [Ref. 58] One student in our sample was incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. The student's schedule did not include any vocational or dual-enrollment courses. We propose the following adjustment:

October 2012 Survey		
90 Days in Term		
Center to Center (CTE and Dual Enrollment)	(1)	(1)

9. [Ref. 59] One student in our sample was incorrectly reported in the IDEA (K-12), Unweighted ridership category. The student lived more than two miles from the student's assigned school and should have been reported in the Two Miles or More ridership category. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Students Transported Proposed Net Adjustments**
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(1)	
Two Miles or More	1	0

10. [Ref. 60] Twenty students (8 were in our sample) lived less than two miles from the students' assigned schools and should not have been reported in the Two Miles or More ridership category; however, we determined that 5 of the students were eligible to be reported in the Hazardous Walking ridership category. We propose the following adjustments:

July 2012 Survey		
10 Days in Term		
Hazardous Walking	1	
Two Miles or More	(1)	
October 2012 Survey		
90 Days in Term		
Hazardous Walking	1	
Two Miles or More	(2)	
February 2013 Survey		
90 Days in Term		
Two Miles or More	(13)	
June 2013 Survey		
18 Days in Term		
Two Miles or More	(1)	
12 Days in Term		
Hazardous Walking	3	
Two Miles or More	(3)	(15)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Students Transported Proposed Net Adjustments**
11. [Ref. 61] Three students (two were in our sample) were incorrectly reported in the Hazardous Walking ridership category. The students' routes to school did not require the students to walk in a designated hazardous area. We propose the following adjustment:		
February 2013 Survey		
90 Days in Term		
Hazardous Walking	(3)	(3)
12. [Ref. 62] Eight students (four were in our sample) were not enrolled during the July 2012, February 2013, or June 2013 reporting survey periods and should not have been reported for State transportation funding. We propose the following adjustments:		
July 2012 Survey		
21 Days in Term		
Two Miles or More	(3)	
February 2013 Survey		
90 Days in Term		
Two Miles or More	(2)	
June 2013 Survey		
12 Days in Term		
Hazardous Walking	(2)	
Two Miles or More	(1)	(8)
13. [Ref. 63] One student in our sample was incorrectly reported in the Teenage Parents and Infants ridership category as there was no documentation to support that the student was enrolled in a Teenage Parents and Infants Program. We propose the following adjustment:		
October 2012 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Students Transported Proposed Net Adjustments**
14. [Ref. 64] Four students in our sample were incorrectly reported in the Hazardous Walking ridership category. The students lived more than two miles from the students' assigned schools and should have been reported in the Two Mile or More ridership category. We propose the following adjustment:		
October 2012 Survey		
90 Days in Term		
Hazardous Walking	(4)	
Two Miles or More	4	0
Proposed Net Adjustment		(182)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported; (2) students are reported in correct ridership categories and proper documentation is retained to support this reporting; (3) students are reported in ridership categories that are appropriate for the students' grade levels; (4) only students who are eligible for the Center to Center (CTE and Dual Enrollment) ridership category are reported and proper documentation is maintained to support this reporting; (5) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria required for IDEA-Weighted classifications as noted on the students' IEPs; (6) only those students who are documented as enrolled in school during the survey week and are recorded on a bus driver's report as having been transported by the District at least 1 day during the 11-day survey window are reported for State transportation funding; (7) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (8) only eligible students who are on routes that are approved and determined as meeting the criteria for hazardous walking conditions and that cross the specific hazardous walking locations are reported in the Hazardous Walking ridership category; and (9) bus drivers accurately complete and sign their respective bus drivers' reports.

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 governing student transportation.

REGULATORY CITATIONS

Chapter 1002.33, FS ..... Charter Schools
Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation
Student Transportation General Instructions 2012-13

The accompanying notes are an integral part of this schedule.

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, 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(4), Florida Statutes.

2. Transportation in Escambia County

For the fiscal year ended June 30, 2013, the District received approximately $9.85 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2012	67	583
October 2012	311	23,836
February 2013	311	23,692
June 2013	34	427
Total	723	48,538

3. Statutes and Rules

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

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

EXHIBIT A
MANAGEMENT'S RESPONSE

"Making A Positive Difference"

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

75 NORTH PACE BOULEVARD
PENSACOLA, FL 32505
PH. 850/432-6121 • FAX: 850/469-6379
http://www.escambia.k12.fl.us
MALCOLM THOMAS, SUPERINTENDENT

September 4, 2014

Mr. David Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Re: Preliminary and Tentative Draft Report of Full-Time Equivalent (FTE) Students and Student Transportation dated August 8, 2014

Dear Mr. Martin:

Our review of the Preliminary and Tentative Draft Report of Full-Time Equivalent (FTE) Students and Student Transportation is complete and the findings and recommendations have been noted and researched by appropriate District personnel. Please accept this management response as an indication of the Escambia County School District's effort to take the recommended steps for improving our recordkeeping and reporting procedures.

FTE Students

In accordance with the recommendations of the Auditor General, the District will continue to improve its efforts to: (1) Report only students who meet proper attendance and membership requirements, (2) report students in the correct funding categories and maintain adequate supporting documentation, (3) maintain accurate OJT timecards for students in Career Education 9-12 programs, (4) improve the recordkeeping, monitoring, and compliance of the ESOL program and its requirements, (5) ensure that students' course schedules are reported in accordance with appropriate bell schedules, (6) improve the recordkeeping, monitoring, and compliance of the ESE program, and (7) ensure that teachers are properly certified or, if approved by the School Board to teach out-of-field courses, that parents are properly notified.

Student Transportation

In accordance with the recommendations of the Auditor General, the District will continue to improve its efforts to: (1) Accurately report the number of buses in operation, (2) report the correct ridership categories and ensure that the categories are consistent with appropriate grade levels, (3) accurately report and document Center-to-Center student ridership, (4) properly report and serve students who have IEPs requiring transportation services, (5) determine that student ridership categories are properly applied and that only eligible students are reported, and (6) ensure that bus drivers accurately complete and sign ridership reports.

We appreciate working with your audit staff and the opportunity to respond to these findings. Please contact the District if you require further clarification on any issues.

Sincerely,

Malcolm Thomas

Malcolm Thomas
Superintendent

Affirmative action / equal opportunity employer