

**SANTA ROSA COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2009



## BOARD MEMBERS AND SUPERINTENDENTS

Santa Rosa County District School Board members and the Superintendents of Schools who served during the 2008-09 fiscal year are listed below:

	<u>District No.</u>
<i>Diane L. Scott, Ph.D.</i>	1
<i>E. Hugh Winkles</i>	2
<i>M. Diane Coleman, Vice Chair 11-18-08</i>	3
<i>JoAnn J. Simpson, Chair to 11-17-08</i>	4
<i>Ed Gray, III, Vice Chair to 11-17-08, Chair from 11-18-08</i>	5
<i>Timothy S. Wyrosdick, Superintendent from 11-18-08</i>	
<i>John W. Rogers, Superintendent to 11-17-08</i>	

The examination team leader was Alice Pounds, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at [www.myflorida.com/audgen](http://www.myflorida.com/audgen); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Santa Rosa County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
**LIST OF ABBREVIATIONS**  
For the Fiscal Year Ended June 30, 2009

**ELL** – English Language Learner

**ESE** – Exceptional Student Education

**ESOL** – English for Speakers of Other Languages

**IDEA** – Individuals with Disabilities Education Act

**IEP** – Individual Educational Plan

**PK** – Prekindergarten

**OJT** – On-the-Job Training

Santa Rosa County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
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For the Fiscal Year Ended June 30, 2009

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## EXECUTIVE SUMMARY

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### Summary of Attestation Examination

Except for the material noncompliance mentioned below involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Santa Rosa 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, 2009.

- Twenty-three of the 151 students in our ESE Support Level 4 and 5 sample and 14 of the 116 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly and accurately or were missing and could not be located.

Noncompliance related to FTE resulted in 32 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 6.3852 but have a potential impact on the District's weighted FTE of a negative 34.2300. Noncompliance related to student transportation resulted in 6 findings and a net audit adjustment of a negative 6 students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They 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 audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Santa Rosa County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$133,023 (negative 34.2300 times \$3,886.14).

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

The ultimate resolution of our audit adjustments and the computation of their financial impact is the responsibility of DOE.

### School District of Santa Rosa County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Santa Rosa County. Those services are provided primarily to students attending kindergarten through high school but also to adults seeking vocational-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 Santa Rosa County.

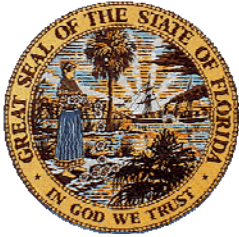
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 38 schools, reported 24,862.2500 unweighted FTE, and received approximately \$71 million in State funding for those FTE.

### Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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 example, 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 five hours of class a day or 25 hours per week, which equals one FTE).

### 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 Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$5.7 million in State transportation funding.



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534  
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 SANTA ROSA COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated December 16, 2009, that the Santa Rosa County District School Board complied 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, 2009. 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* 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.

**Compliance**

Our examination procedures disclosed the material noncompliance involving students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT) sample. We noted exceptions involving 23 of the 151 students in our ESE Support Levels 4 and 5 sample<sup>1</sup> and 14 of the 116 student in our Career Education 9-12 (OJT) sample.<sup>2</sup> These exceptions included reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Santa Rosa 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, 2009.

The results of our examination disclosed other noncompliance with the aforementioned State requirements in addition to the material noncompliance noted above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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<sup>1</sup> For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 1, 3, 4, 7, 8, 12, 14, 15, 20, 22, 24, 25, 26, 27, 28, and 30.

<sup>2</sup> For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 9, 11, 16, and 31.

### Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. 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.<sup>3</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,<sup>3</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE 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.

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  
March 29, 2010

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<sup>3</sup> 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 control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

**SCHEDULE A**

Santa Rosa 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, 2009

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. Basic</b>						
Population <sup>3</sup>	36	100.00%	14,859	100.00%	19,430.6000	100.00%
Sample Size <sup>4</sup>	18	50.00%	220	1.48%	201.2717	1.04%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	8.2325	-
<b>2. Basic with ESE Services</b>						
Population <sup>3</sup>	36	100.00%	3,475	100.00%	4,467.4800	100.00%
Sample Size <sup>4</sup>	18	50.00%	173	4.98%	154.9736	3.47%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	.8982	-
<b>3. ESOL</b>						
Population <sup>3</sup>	24	100.00%	80	100.00%	95.3700	100.00%
Sample Size <sup>4</sup>	15	62.50%	75	93.75%	61.6819	64.68%
Students w/Exceptions	-	-	(5)	(6.67%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(4.0127)	-
<b>4. ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	27	100.00%	172	100.00%	198.7200	100.00%
Sample Size <sup>4</sup>	17	62.96%	151	87.79%	129.0188	64.92%
Students w/Exceptions	-	-	(23)	(15.23%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(7.9432)	-
<b>5. Career Education 9-12</b>						
Population <sup>3</sup>	10	100.00%	182	100.00%	670.0800	100.00%
Sample Size <sup>4</sup>	5	50.00%	116	63.74%	23.2274	3.47%
Students w/Exceptions	-	-	(14)	(12.07%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(3.5600)	-
-----						
<b>All Programs</b>						
Population <sup>3</sup>	38	100.00%	18,768	100.00%	24,862.2500	100.00%
Sample Size <sup>4</sup>	18	47.37%	735	3.92%	570.1734	2.29%
Students w/Exceptions	-	-	(42)	(5.71%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(6.3852)	-

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Santa Rosa 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, 2009

<u>Description</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population <sup>3</sup>	38	100.00%	408	100.00%
Sample Size <sup>4</sup>	18	47.37%	160	39.22%
Teachers w/Exceptions	-	-	(8)	(5.00%)

<sup>1</sup> See NOTE A6.

<sup>2</sup> Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

<sup>3</sup> The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education or taught courses to ELL students. (See NOTE A5.)

<sup>4</sup> See NOTE B.

<sup>5</sup> Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit 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.

**The accompanying notes are an integral part of this schedule.**

**SCHEDULE B**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2009

<u>No. Program<sup>1</sup></u>	<u>Net Audit Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	1.5535	1.066	1.6560
102 Basic 4-8	1.4550	1.000	1.4550
103 Basic 9-12	5.2240	1.052	5.4956
111 Grades K-3 with ESE Services	(.0954)	1.066	(.1017)
112 Grades 4-8 with ESE Services	.6800	1.000	.6800
113 Grades 9-12 with ESE Services	.3136	1.052	.3299
130 ESOL	(4.0127)	1.119	(4.4902)
254 ESE Support Level 4	(2.8980)	3.570	(10.3459)
255 ESE Support Level 5	(5.0452)	4.970	(25.0746)
300 Career Education 9-12	<u>(3.5600)</u>	1.077	<u>(3.8341)</u>
Total	<u>(6.3852)</u>		<u>(34.2300)</u>

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<sup>1</sup> See NOTE A6.

<sup>2</sup> These adjustments are for unweighted FTE. (See SCHEDULE C.)

<sup>3</sup> Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit 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**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2009

<b><u>No. Program</u></b>	<b><u>Audit Adjustments<sup>1</sup></u></b>			<b><u>Balance Forward</u></b>
	<b><u>#0071</u></b>	<b><u>#0101</u></b>	<b><u>#0102</u></b>	
101 Basic K-3	.....	.9934	.....	.9934
102 Basic 4-8	.....	.....	.9550	.9550
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
112 Grades 4-8 with ESE Services	.1800	.....	.5000	.6800
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	(.9934)	(.9550)	(1.9484)
254 ESE Support Level 4	.....	(.5000)	(.5000)	(1.0000)
255 ESE Support Level 5	(.2000)	.....	.....	(.2000)
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>(.0200)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0200)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2009

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0103</u>	<u>#0141</u>	<u>#0151</u>	<u>#0182</u>	
101	.9934	.....	.....	.....	.....	.9934
102	.9550	.....	.....	.....	.....	.9550
103	.0000	2.4304	.....	.4236	1.1628	4.0168
111	.5000	.....	.....	.....	.....	.5000
112	.6800	.....	.....	.....	.....	.6800
113	.0000	.3136	.....	.....	.....	.3136
130	(1.9484)	.....	.....	(.1418)	.....	(2.0902)
254	(1.0000)	(.5000)	.....	.....	(.8236)	(2.3236)
255	(.2000)	(.8320)	.....	(.2818)	(.7708)	(2.0846)
300	.0000	(2.4896)	(.0164)	.....	(.5868)	(3.0928)
Total	<u>(.0200)</u>	<u>(1.0776)</u>	<u>(.0164)</u>	<u>.0000</u>	<u>(1.0184)</u>	<u>(2.1324)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2009

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0271</b>	<b>#0272</b>	<b>#0281</b>	<b>#0301</b>	
101	.9934	.1167	.....	.1434	.3000	1.5535
102	.9550	.....	.5000	.....	.....	1.4550
103	4.0168	.....	.....	.....	.....	4.0168
111	.5000	.....	.....	.5000	.0800	1.0800
112	.6800	.....	.....	.....	.....	.6800
113	.3136	.....	.....	.....	.....	.3136
130	(2.0902)	(.1167)	(.5000)	(.1434)	(.3000)	(3.1503)
254	(2.3236)	.....	.....	(.5000)	.....	(2.8236)
255	(2.0846)	.....	.....	.....	(.8400)	(2.9246)
300	<u>(3.0928)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.0928)</u>
Total	<u>(2.1324)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7600)</u>	<u>(2.8924)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2009

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>			<b>Total</b>
		<b>#0312</b>	<b>#0342</b>	<b>#0351</b>	
101	1.5535	.....	.....	.....	1.5535
102	1.4550	.....	.....	.....	1.4550
103	4.0168	.....	.....	1.2072	5.2240
111	1.0800	.1100	(1.2854)	.....	(.0954)
112	.6800	.....	.....	.....	.6800
113	.3136	.....	.....	.....	.3136
130	(3.1503)	.....	.....	(.8624)	(4.0127)
254	(2.8236)	1.0000	(1.0744)	.....	(2.8980)
255	(2.9246)	(1.1100)	(.5400)	(.4706)	(5.0452)
300	<u>(3.0928)</u>	.....	.....	<u>(.4672)</u>	<u>(3.5600)</u>
Total	<u>(2.8924)</u>	<u>.0000</u>	<u>(2.8998)</u>	<u>(.5930)</u>	<u>(6.3852)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**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* issued by the Department of Education. Except for material noncompliance involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Santa Rosa 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 23.

**Findings**

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

*Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**East Milton Elementary School (#0071)**

1. [Ref. 7101] The course schedule for one ESE student who was provided both on-campus instruction and Hospital and Homebound instruction was incorrectly reported. The student was reported for 300 minutes of on-campus instruction but was only provided 270 minutes of such instruction. We also noted the student's file did not contain a Matrix of Services form documenting the level of services to be provided in the student's on-campus instruction. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.1800	
255 ESE Support Level 5	(.2000)	(.0200)
		(.0200)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<b><u>Findings</u></b>	<b>Net Audit Adjustments (Unweighted FTE)</b>	
<b><u>Gulf Breeze Elementary School (#0101)</u></b>		
2. [Ref. 10101] <u>One student was reported incorrectly in ESOL. The student was FES and ineligible for reporting in ESOL. We made the following audit adjustment:</u>		
101 Basic K-3	.9934	
130 ESOL	(.9934)	.0000
3. [Ref. 10102] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>
<b><u>Gulf Breeze Middle School (#0102)</u></b>		
4. [Ref. 10201] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
5. [Ref. 10202] <u>The English language proficiency of one student was not assessed prior to the student's continued placement in ESOL for a fourth year. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
6. [Ref. 10271] <u>One teacher taught Geography to a class that included five ELL students but earned only 18 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<b><u>Findings</u></b>	<b><u>Net Audit Adjustments (Unweighted FTE)</u></b>	
<b><u>Gulf Breeze Middle School (#0102)</u></b> (Continued)		
102 Basic 4-8	.4550	
130 ESOL	(.4550)	<u>.0000</u>
		<u>.0000</u>

**Gulf Breeze High School (#0103)**

7. [Ref. 10301] We noted the following exceptions for two ESE students who were provided both on-campus instruction and homebound instruction:

- a. The course schedule for one student in the October 2008 and February 2009 surveys was incorrectly reported. In the October 2008 survey, the student was not in attendance for on-campus instruction but was reported for such instruction. In the February 2009 survey, the student was reported for 1,500 minutes in program No. 255 (ESE Support Level 5) but should have been reported for 240 minutes in program No. 255 for homebound instruction and 235 minutes in program No. 103 (Basic 9-12) for on-campus instruction.
- b. The on-campus portion of one student's schedule in the October 2008 and February 2009 surveys was reported incorrectly in program No. 255 (ESE Support Level 5). It should have been reported in program No. 113 (Grades 9-12 with ESE Services). We also noted the student was reported for 360 minutes of homebound instruction in the February 2009 survey but was provided only 300 minutes of such instruction.

We made the following audit adjustment:

103 Basic 9-12	.0784	
255 ESE Support Level 5	(.4984)	
113 Grades 9-12 with ESE Services	.3136	
255 ESE Support Level 5	(.3336)	(.4400)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<b>Net Audit Adjustments (Unweighted FTE)</b>	
<b>Gulf Breeze High School (#0103)</b> (Continued)		
8. [Ref. 10302] <u>One ESE student was not in attendance during the February 2009 survey and should not have been reported with the survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(.5000)	(.5000)
9. [Ref. 10303] <u>The timecards for two Career Education (OJT) students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1376)	(.1376)
10. [Ref. 10371] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science but taught a course which required certification in Business Education. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
103 Basic 9-12	2.3520	
300 Career Education 9-12	(2.3520)	.0000
		(1.0776)
<b>Jay High School (#0141)</b>		
11. [Ref. 14101] <u>One Career Education OJT student was reported for more work hours (10.84 hours) than was supported by the student's timecard (10 hours). We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0164)	(.0164)
		(.0164)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Milton High School (#0151)**

12. [Ref. 15101] The on-campus portion of one Hospital and Homebound student's schedule should have been reported in program No. 103 (Basic 9-12) instead of program No. 255 (ESE Support Level 5). We made the following audit adjustment:

103 Basic 9-12	.2818	
255 ESE Support Level 5	<u>(.2818)</u>	.0000

13. [Ref. 15171] One teacher taught Math to a class that included two ELL students but 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 made the following audit adjustment:

103 Basic 9-12	.1418	
130 ESOL	<u>(.1418)</u>	<u>.0000</u>
		<u>.0000</u>

**Pace High School (#0182)**

14. [Ref. 18201] One ESE student was not in attendance during the February 2009 survey and should not have been reported with the survey's results. We made the following audit adjustment:

254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
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15. [Ref. 18202] The course schedules for two ESE students who were provided both on-campus instruction and homebound instruction in the October 2008 and February 2009 surveys were incorrectly reported, as follows:

- a. The on-campus instruction for one student was incorrectly reported in program No. 255 (ESE Support Level 5). It should have been reported in program No. 103 (Basic 9-12).

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Pace High School (#0182) (Continued)**

- b. The on-campus instruction for one student was incorrectly reported in program No. 254 (ESE Support Level 4) in the October 2008 survey and in program No. 255 (ESE Support Level 5) in the February 2009 survey. It should have been reported in program No. 103 (Basic 9-12). We also noted that the student was not listed on the supporting attendance record for the student's fourth period course, and the student's homebound instruction was reported incorrectly in program No. 254 in the October 2008 survey when it should have been reported in program No. 255.

We made the following audit adjustment:

103 Basic 9-12	.5472	
255 ESE Support Level 5	(.5472)	
103 Basic 9-12	.4104	
254 ESE Support Level 4	(.3236)	
255 ESE Support Level 5	(.2236)	(.1368)

- 16. [Ref. 18203] We noted the following exceptions involving five Career Education (OJT) students: (a) the time cards for four students were missing and could not be located, and (b) one student was reported for more work hours (18.16 hours) than was supported by the student's timecard (17 hours). We made the following audit adjustment:

300 Career Education 9-12	(.3816)	(.3816)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Pace High School (#0182)** (Continued)

17. [Ref. 18271] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science but taught a course which required Vocational certification. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.2052	
300 Career Education 9-12	<u>(.2052)</u>	<u>.0000</u>
		<u>(1.0184)</u>

**Holley-Navarre Intermediate (#0271)**

18. [Ref. 27171] One teacher taught Language Arts to a class that included one ELL student. The teacher was not properly certified to teach Language Arts to ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	.1167	
130 ESOL	<u>(.1167)</u>	<u>.0000</u>
		<u>.0000</u>

**Holley-Navarre Middle School (#0272)**

19. [Ref. 27201] The English language proficiency of one student was not assessed prior to the student's continued placement in ESOL for a fifth year. We made the following audit adjustment:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Holley-Navarre Primary School (#0281)**

20. [Ref. 28101] The Matrix of Services form for one ESE student in the October 2008 survey was not reviewed and updated until October 21, 2008, after the end of that survey. We made the following audit adjustment:

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

21. [Ref. 28171] One teacher in the October 2008 survey taught Reading to a class that included one ELL student but was not properly certified to teach Reading to ELL students and was not approved by the School Board to teach such students out-of-field until January 2009. We also noted that the parents of the student concerned were not notified of the teacher's out-of-field status until January 2009. We made the following audit adjustment:

101 Basic K-3	.1434	
130 ESOL	(.1434)	.0000
		.0000

**Pea Ridge Elementary School (#0301)**

22. [Ref. 30102] The course schedule for one ESE student who was provided both on-campus instruction and homebound instruction was reported incorrectly in program No. 255 (ESE Support Level 5) for .5000 FTE in both the October 2008 and February 2009 surveys. The student should have been reported for only four hours of homebound instruction (.0800 FTE) in program No. 255 and only two hours of on-campus instruction (.0400 FTE) in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustment:

111 Grades K-3 with ESE Services	.0800	
255 ESE Support Level 5	(.8400)	(.7600)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Pea Ridge Elementary School (#0301)** (Continued)

23. [Ref. 30171] One teacher taught Language Arts to a class that included two ELL students but was not properly certified to teach Language Arts to ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	.3000	
130 ESOL	(.3000)	<u>.0000</u>
		<u>(.7600)</u>

**Bennett C. Russell Elementary School (#0312)**

24. [Ref. 31201] Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

25. [Ref. 31202] The on-campus portion of one Hospital and Homebound student's course schedule was reported incorrectly in program No. 255 (ESE Support Level 5). It should have been reported in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustment:

111 Grades K-3 with ESE Services	.1100	
255 ESE Support Level 5	(.1100)	<u>.0000</u>
		<u>.0000</u>

**West Navarre Intermediate School (#0342)**

26. [Ref. 34201] The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<b>Net Audit Adjustments (Unweighted FTE)</b>	
<b><u>West Navarre Intermediate School (#0342)</u></b> (Continued)		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
<p>27. [Ref. 34202] <u>The file for one ESE student in the Hospital and Homebound program in the October 2008 survey did not contain a Matrix of Services form to support the student’s on-campus instruction reported in program No. 255 (ESE Support Level 5). We also noted that the student’s homebound instruction reported in program No. 254 (ESE Support Level 4) was overstated in the February survey (75 minutes or .0250 FTE versus 120 minutes or .0400 FTE). We made the following audit adjustment:</u></p>		
111 Grades K-3 with ESE Services	.0400	
254 ESE Support Level 4	(.0150)	
255 ESE Support Level 5	(.0400)	(.0150)
<p>28. [Ref. 34203/04] <u>Eleven part-time PK students (four of whom were in our ESE Support Levels 4 and 5 sample) were reported incorrectly as full-time students. The students were enrolled both in West Navarre Intermediate School and in non-District provided educational programs (pursuant to their parents’ wishes) and thus did not have a full-time instructional course schedule at West Navarre. We made the following audit adjustments:</u></p>		
<u>Ref. 34203 (Sample Students)</u>		
111 Grades K-3 with ESE Services	(.1800)	
254 ESE Support Level 4	(.6994)	(.8794)
<u>Ref. 34204 (Non-Sample Students)</u>		
111 Grades K-3 with ESE Services	(1.6454)	
254 ESE Support Level 4	(.3600)	(2.0054)
		(2.8998)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Navarre High School (#0351)**

29. [Ref. 35101] The English language proficiency of two students was not assessed prior to their continued placement in ESOL for a fifth or sixth year. We made the following audit adjustment:

103 Basic 9-12	.7840	
130 ESOL	<u>(.7840)</u>	.0000

30. [Ref. 35102] The course schedules for two ESE students who were provided both on-campus instruction and homebound instruction were incorrectly reported, as follows:

- a. The on-campus instruction for one student in the October 2008 survey was reported incorrectly in program No. 255 (ESE Support Level 5). It should have been reported in program No. 103 (Basic 9-12). We also noted that the number of minutes reported for such instruction was overstated (941 minutes versus 799 minutes).
- b. The on-campus instruction for one student in the October 2008 and February 2009 surveys was incorrectly reported in program No. 255 (ESE Support Level 5). It should have been reported in program No. 103 (Basic 9-12). We also noted that the supporting attendance documentation for the student's reported on-campus instruction in the October 2008 survey was missing and could not be located.

We made the following audit adjustment:

103 Basic 9-12	.2664	
255 ESE Support Level 5	<u>(.3138)</u>	
103 Basic 9-12	.0784	
255 ESE Support Level 5	<u>(.1568)</u>	(.1258)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Navarre High School (#0351)** (Continued)

31. [Ref. 35103] We noted the following exceptions involving six students in Career Education (OJT):

- a. Three students were reported for more work hours (5.4 hours) than was supported by the students' timecards (3, 4, and 5 hours, respectively).
- b. Two students did not work during the October 2008 survey, and the timecards needed to support their OJT reporting in the February 2009 survey were missing and could not be located.
- c. The file for one student did not contain documentation supporting the student's reported work or job search time in the October 2008 survey.

We made the following audit adjustment:

300 Career Education 9-12	(.4672)	(.4672)
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32. [Ref. 35171] One teacher in the October survey taught Language Arts to a class that included one ELL student but was not properly certified to teach Language Arts to ELL students and was not approved by the School Board to teach such students out-of-field until January 2009. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status until January 2009. We made the following audit adjustment:

103 Basic 9-12	.0784	
130 ESOL	(.0784)	.0000
		(.5930)
		<u>(6.3852)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Santa Rosa 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, 2009

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who were in attendance at least one day during an 11-day survey window are reported for FEFP funding; (2) students are reported in the proper FEFP funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (3) FTE is reported correctly for students in the Hospital and Homebound program who were provided both on-campus instruction and homebound instruction and for PK students with part-time instructional course schedules; (4) ESE students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (5) timecards for students in OJT programs are properly completed and retained in readily accessible files to support students' reported work hours; (6) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; (7) the parents of students taught by out-of-field teachers are timely notified of the teachers' out-of-field status; and (8) teachers earn their required in-service training points in ESOL strategies on a timely basis.

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.

**Regulatory Citations**

Reporting

- Section 1011.60, F.S. ....Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. ....Definitions
- Section 1011.62, F.S. ....Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. ....FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Santa Rosa 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, 2009

**Regulatory Citations** (Continued)

Attendance

- Section 1003.23, F.S. .... Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), F.A.C. .. Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. .... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. .... Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. .... Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C. .... Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0904, F.A.C. .... Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Exceptional Education

- Section 1003.57, F.S. .... Exceptional Students Instruction
- Section 1011.62, F.S. .... Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. .... Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. .... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C. .... Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C. .... Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C. .... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C. .... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. .... Definitions, ESE Policies and Procedures, and ESE Administrators

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Santa Rosa 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, 2009

**Regulatory Citations** (Continued)

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. ....Definitions of Terms Used in Vocational Education and Adult Programs  
FTE General Instructions 2008-2009

Teacher Certification

Section 1003.56, F.S. ....English Language Instruction for Limited English Proficient Students  
Section 1011.62(1)(g), F.S. ....Education for Speakers of Other Languages  
Section 1012.42(2), F.S. ....Teacher Teaching Out-of-Field; Notification Requirements  
Section 1012.55, F.S. ....Positions for Which Certificates Required  
Rule 6A-1.0502, F.A.C. ....Non-certificated Instructional Personnel  
Rule 6A-1.0503, F.A.C. ....Definition of Qualified Instructional Personnel  
Rule 6A-4.001, F.A.C. ....Instructional Personnel Certification  
Rule 6A-6.0907, F.A.C. .. ....Inservice Requirements for Personnel of Limited English Proficient  
Students

*The accompanying notes are an integral part of this schedule.*

Santa Rosa County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2009

**NOTE A - SUMMARY**

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

**1. School District of Santa Rosa County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Santa Rosa County, Florida. Those services are provided primarily to students attending kindergarten through high school but also 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 Santa Rosa County. For the fiscal year ended June 30, 2009, the District operated 38 schools, reported 24,862.2500 unweighted FTE, and received approximately \$71 million in State funding for those FTE. 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, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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.

Santa Rosa County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2009

**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 kindergarten 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.

**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, which 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 2008-2009 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Santa Rosa County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2009

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

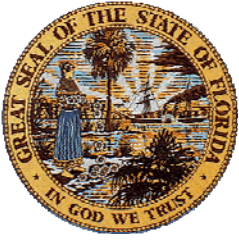
**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2009. 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:

Santa Rosa County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2009

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. East Milton Elementary School	1
2. Gulf Breeze Elementary School	2 and 3
3. Gulf Breeze Middle School	4 through 6
4. Gulf Breeze High School	7 through 10
5. Jay High School	11
6. Milton High School	12 and 13
7. Pace High School	14 through 17
8. W. H. Rhodes Elementary School	NA
9. Hobbs Middle School	NA
10. Holley-Navarre Intermediate	18
11. Holley-Navarre Middle School	19
12. Holley-Navarre Primary School	20 and 21
13. Pea Ridge Elementary School	22 and 23
14. Oriole Beach Elementary School	NA
15. Bennett C. Russell Elementary School	24 and 25
16. S. S. Dixon Intermediate School	NA
17. West Navarre Intermediate School	26 through 28
18. Navarre High School	29 through 32



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534  
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 SANTA ROSA COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated December 16, 2009, that the Santa Rosa County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009. 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* 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.

### **Compliance**

In our opinion, the Santa Rosa County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

### **Internal Control Over Compliance**

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. 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.<sup>1</sup> The noncompliance mentioned above, while indicative of certain control deficiencies<sup>1</sup>, is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE 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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<sup>1</sup>*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 control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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  
March 29, 2010

**SCHEDULE F**

Santa Rosa County District School Board  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transported</u>	<u>% of Pop. (Sample)</u>
Population <sup>1</sup>	474	100.00%	28,135	100.00%
Sample <sup>2</sup>	-	-	410	1.46%
<u>Sample Students</u>				
With Exceptions	-	-	33	(8.05%)
Net Audit Adjustments	-	-	(6)	(1.46%)
<u>Non-Sample Students</u>				
With Exceptions	-	-	87	0.31%
Net Audit Adjustments	-	-	0	0.00%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(6)	0.02%

<sup>1</sup> The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2009. The District reported 28,135 students in the following ridership categories: 548 in IDEA (K-12), Weighted; 220 in IDEA (K-12), Unweighted; 46 in IDEA (PK), Weighted; 116 in IDEA (PK), Unweighted; 35 in Teenage Parents and Infants; 1,064 in Hazardous Walking; and 26,106 in Two Miles or More. The District also reported operating a total of 474 buses. (IDEA stands for Individuals with Disabilities Education Act.)

<sup>2</sup> See NOTE B.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G**

Santa Rosa County District School Board  
Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2009

**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* issued by the Department of Education. The Santa Rosa 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 38.

**Students  
Transported  
Net Audit  
Adjustments**

**Findings**

*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 2008 surveys and the February and June 2009 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 2008 survey and once for the February 2009 survey) will be presented in our findings as two sample students.*

1. [Ref. 56] The reported number of buses-in-operation was understated by one bus in the June 2009 survey. We made the following audit adjustment:

**June 2009 Survey**

Number of Buses in Operation	<u>1</u>	--
------------------------------	----------	----

2. [Ref. 51] The District incorrectly reported 108 PK students (21 of whom were in our sample) in IDEA (K-12), Unweighted. We noted that 107 students should have been reported in IDEA (PK), Unweighted and 1 should have been reported in IDEA (PK), Weighted. We made the following audit adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Santa Rosa County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Net Audit Adjustments</u></b>
<b><u>July 2008 Survey</u></b>		
<b><u>13 Days-in-Term</u></b>		
IDEA (K-12), Unweighted ( <i>Sample Students</i> )	(5)	
IDEA (K-12), Unweighted ( <i>Non-Sample Students</i> )	(2)	
IDEA (PK), Weighted ( <i>Sample Student</i> )	1	
IDEA (PK), Unweighted ( <i>Sample Students</i> )	4	
IDEA (PK), Unweighted ( <i>Non-Sample Students</i> )	2	
<b><u>October 2008 Survey</u></b>		
<b><u>90 Days-in-Term</u></b>		
IDEA (K-12), Unweighted ( <i>Sample Students</i> )	(16)	
IDEA (K-12), Unweighted ( <i>Non-Sample Students</i> )	(85)	
IDEA (PK), Unweighted ( <i>Sample Students</i> )	16	
IDEA (PK), Unweighted ( <i>Non-Sample Students</i> )	<u>85</u>	0
3. [Ref. 52] <u>Three ESE students were reported incorrectly in IDEA (K-12), Weighted. One student was PK and should have been reported in IDEA (PK), Weighted. The other two students did not meet at least one of the five eligibility criteria required for classification in IDEA-weighted ridership categories; however, these students were eligible for Two Miles or More and IDEA (K-12), Unweighted, respectively. We made the following audit adjustments:</u>		
<b><u>July 2008 Survey</u></b>		
<b><u>13 Days-in-Term</u></b>		
IDEA (K-12), Weighted ( <i>Sample Students</i> )	(2)	
IDEA (PK), Weighted ( <i>Sample Student</i> )	1	
Two Miles or More ( <i>Sample Student</i> )	1	
<b><u>October 2008 Survey</u></b>		
<b><u>90 Days-in-Term</u></b>		
IDEA (K-12), Weighted ( <i>Sample Student</i> )	(1)	
IDEA (K-12), Unweighted ( <i>Sample Student</i> )	<u>1</u>	0

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Santa Rosa County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Students  
 Transported  
 Net Audit  
 Adjustments**

**Findings**

4. [Ref. 53/59] Three students reported in IDEA-weighted ridership categories (one in IDEA (PK) in the February 2009 survey and two in IDEA (K-12) in the June 2009 survey) did not meet at least one of the five eligibility criteria required for classification in an IDEA-weighted ridership category. However, we noted that the PK student was eligible for IDEA (PK), Unweighted and the remaining two students were eligible for Two Miles or More. We made the following audit adjustments:

**Ref. 53**

**February 2009 Survey**

90 Days-in-Term

IDEA (PK), Weighted (*Sample Student*)

(1)

IDEA (PK), Unweighted (*Sample Student*)

1

0

**Ref. 59**

**June 2009 Survey**

12 Days-in-Term

IDEA (K-12), Weighted (*Sample Students*)

(2)

Two Miles or More (*Sample Students*)

2

0

5. [Ref. 54/58] Two students (one in the July 2008 survey and one in the June 2009 survey) were incorrectly reported in Hazardous Walking. The students did not have to walk near or cross a designated hazardous location to reach their assigned school and were not otherwise eligible for State transportation funding. We made the following audit adjustments:

**Ref. 54**

**July 2008 Survey**

13 Days-in-Term

Hazardous Walking (*Sample Student*)

(1)

(1)

**Ref. 58**

**June 2009 Survey**

12 Days-in-Term

Hazardous Walking (*Sample Student*)

(1)

(1)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Santa Rosa County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Students  
 Transported  
 Net Audit  
 Adjustments**

**Findings**

6. [Ref. 55/57] Four students should not have been reported for State transportation funding. Two of the students were not listed on the supporting bus driver’s report (Ref. 55) and two were marked as non-riders on the supporting bus driver’s report (Ref. 55/57-one student each). We also noted that one of the students who was not listed on the supporting bus driver’s report was reported in the Teenage Parent and Infants ridership category but was not enrolled in a teenage parent program during the reporting survey. We made the following audit adjustments:

**Ref. 55**

**October 2008 Survey**

90 Days-in-Term

IDEA (K-12), Weighted (*Sample Student*) (1)

Teen Parent (*Sample Student*) (1)

**February 2009 Survey**

90 Days-in-Term

Two Miles or More (*Sample Student*) (1)

**Ref. 57**

**June 2009 Survey**

12 Days-in-Term

Two Miles or More (*Sample Student*) (1) (4)

**Net Audit Adjustments (6)**

**Summary**

Sample Students w/Exceptions 33 --

Sample Students - Net Audit Adjustments -- (6)

Non-Sample Students w/Exceptions 87 --

Non-Sample Students - Net Audit Adjustments -- 0

**Net Audit Adjustments (6)**

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE H**

Santa Rosa County District School Board  
Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2009

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses-in-operation is correctly reported; (2) students are reported in proper ridership categories and have documentation to support that reporting; (3) ESE students are not classified as eligible for weighted ridership categories unless their eligibility for such classification is documented on their IEPs; and (4) only those students who ride a bus during the 11-day survey window are reported for State transportation funding.

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 1006, Part I, E., F.S. ....Transportation of Public K-12 Students
- Section 1011.68, F.S. ....Funds for Student Transportation
- Chapter 6A-3, F.A.C. ....Transportation
- Student Transportation General Instructions

*The accompanying notes are an integral part of this schedule.*

Santa Rosa County District School Board  
 Student Transportation  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2009

**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 or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Santa Rosa County**

For the fiscal year ended June 30, 2009, the District received approximately \$5.7 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2008	38	237
October 2008	201	13,796
February 2009	202	13,718
June 2009	<u>33</u>	<u>384</u>
Total	<u>474</u>	<u>28,135</u>

**3. Statutes and Rules**

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

- Chapter 1006, Part I, E., F.S. ....Transportation of Public K-12 Students
- Section 1011.68, F.S. ....Funds for Student Transportation
- Chapter 6A-3, F.A.C. ....Transportation

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Santa Rosa County District School Board  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2009

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2009. 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.

EXHIBIT A  
MANAGEMENT’S RESPONSE



Timothy S. Wyrosdick, Superintendent  
5086 Canal Street Milton, Florida 32570-6706

Phone: 850/983-5010  
Suncom: 689-5010  
Cellular: 850/777-7762  
Facsimile: 850/983-5067  
E-mail: WyrosdickT@mail.santarosa.k12.fl.us

March 25, 2010

Auditor General, Mr. David W. Martin, CPA  
Room 476A, Claude Pepper Bldg.  
111 West Madison Street  
Tallahassee, Florida 32399-1450

ATTN: Joe Williams, Section 241

Dear Mr. Martin,

We appreciate the opportunity to respond to the findings. The auditor was very thorough and professional; each finding was explained in a most appropriate manner. We accept all findings with one exception, that being the pre-kindergarten findings at West Navarre Intermediate.

The district will take the following action regarding these findings:

- 1) Alert principals and teachers when teachers are out of compliance for ESOL training and encourage principals not to place ELL students in teacher’s classes until ESOL inservice requirements are complete. These students will be reassigned when possible. The district will also ensure that students who need ESOL services beyond three years will be tested within prescribed time lines.
- 2) Hospital Homebound issues will be addressed through training as well as adjustment in county policies and procedures. This will also hold true for OJT time card issues that were brought to our attention.
- 3) The transportation issues were a result for the most part because of data in-loading mistakes which can be corrected through continued training.

The issues at West Navarre Intermediate developed over the number of class minutes per week which the auditor believed were over stated. IEPs were written on the basis of full-time attendance providing FAPE. Parents intermittently remove the student from school on a full-day basis or a half-day basis to attend private therapy services. Extenuating circumstances are:

- 1) no mandatory school attendance laws for students age 3 yrs. – 5 yrs.
- 2) IEPs were written initially for FAPE that requires attendance on a full 5 day week as required by law
- 3) Parents return student to school during the “scheduled” absences due to tiring to transporting the student, cancellation of private therapy by the provider, termination of insurance payments

DISTRICT 1  
Diane Scott

DISTRICT 2  
E. Hugh Winkles

DISTRICT 3  
Diane Coleman

DISTRICT 4  
JoAnn Simpson

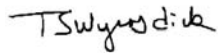
DISTRICT 5  
Ed Gray, III

- 4) What appears to be a schedule of absences can change intermittently throughout the school year
- 5) School instructional units must be staffed for full-time attendance when students attend intermittently
- 6) Supplies, equipment and related services must be staffed and purchased for full-time attendance

Please advise us as to the procedures and timelines for our appeal.

In closing, I would like to reiterate the fact that Santa Rosa District was treated fairly through this process by the auditor, Ms. Alice Pounds. We await further direction from your office as to the appeals process.

Respectfully,



Tim Wyrosdick  
Superintendent of Schools