

**ESCAMBIA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2015



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, Malcolm Thomas was Superintendent and the following individuals served as Board Members:

<u>Board Member</u>	<u>District No.</u>
Jeffrey W. Bergosh	1
Gerald W. Boone	2
Linda Moultrie, Chair to 11-17-14	3
Patricia Hightower, Vice Chair to 11-17-14, Chair from 11-18-14	4
William E. Slayton, Jr., Vice Chair from 11-18-14	5

The 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.

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ESCAMBIA COUNTY DISTRICT SCHOOL BOARD
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SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Career Education 9-12, and student transportation, the Escambia County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015:

- We noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 19 of the 93 students in our ESOL test and 42 of the 144 students in our Career Education 9-12 test. None of the students in our ESOL or Career Education 9-12 tests attended charter schools.
- Of the 423 students in our student transportation test, 45 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to the reported FTE student enrollment resulted in 51 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 6.8567 (negative 6.3565 is applicable to District schools other than charter schools and negative .5002 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 13.5831 (negative 13.0809 is applicable to District schools other than charter schools and negative .5022 is applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of a negative 244 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is a negative \$54,764 (negative 13.5831 times \$4,031.77), of which a negative \$52,739 is applicable to District schools other than charter schools and a negative \$2,025 is applicable to charter schools.

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

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

THE DISTRICT

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 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. 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, 2015, State funding through the FEFP was provided to the District for 55 District schools other than charter schools, 9 charter schools, 4 District cost centers, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. The District reported 40,229.01 unweighted FTE as recalibrated for those students that included 1,306.12 unweighted FTE as recalibrated for charter school students and received approximately \$135.4 million in State funding through the FEFP.

FEFP

FTE Student Enrollment

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

The funding provided by the 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap.

The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 \$9.8 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Escambia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. 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 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for students in our English for Speakers of Other Languages (ESOL) and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education

9-12, the Escambia County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

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 weaknesses¹ 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment 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.

¹ 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
June 20, 2016

SCHEDULE A

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

Reported FTE

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., 4., and 5.) For the fiscal year ended June 30, 2015, the Escambia County District School Board (District) reported to the Department of Education 40,229.01 unweighted FTE as recalibrated for those students that included 1,306.12 unweighted FTE as recalibrated for charter schools students at 55 District schools other than charter schools, 9 charter schools, 4 District cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (71) 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 the FEFP-funded programs. The population of students (22,338) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data included only those students who participated in on-the-job training.

We noted the following material noncompliance: 19 of the 93 students in our ESOL test² and 42 of the 144 students in our Career Education 9-12 test³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. None of the students in our ESOL and Career Education 9-12 tests attended charter schools.

² For ESOL students, the material noncompliance is composed of Findings 3, 5, 6, 8, 17, 18, 22, 23, 26, 27, 34, and 41 on *SCHEDULE D*.

³ For Career Education 9-12 students, the material noncompliance is composed of Findings 10, 11, 12, 20, 21, 28, 29, 30, 35, 36, 37, and 46 on *SCHEDULE D*.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students with Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	67	22	17,345	254	4	30,361.1200	210.5081	28.5037
Basic with ESE Services	70	24	4,288	205	17	8,065.6200	172.9408	(8.2923)
ESOL	37	16	249	93	19	309.0900	55.3215	(12.2900)
ESE Support Levels 4 and 5	22	8	274	125	11	358.4900	119.4536	(2.9881)
Career Education 9-12	11	6	<u>182</u>	<u>144</u>	<u>42</u>	<u>1,134.6900</u>	<u>34.1453</u>	<u>(11.7900)</u>
All Programs	71	24	<u>22,338</u>	<u>821</u>	<u>93</u>	<u>40,229.0100</u>	<u>592.3693</u>	<u>(6.8567)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (388 of which 380 are applicable to District schools other than charter schools and 8 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to English Language Learner (ELL) students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 159 and found exceptions for 9. Of the 159 teachers included in our test, 4 (2.5 percent) taught at charter schools and none of the 9 teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

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

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.0951	1.126	2.3591
102 Basic 4-8	7.6902	1.000	7.6902
103 Basic 9-12	19.2186	1.004	19.2955
111 Grades K-3 with Exceptional Student Education (ESE) Services	.6546	1.126	.7371
112 Grades 4-8 with ESE Services	(3.9116)	1.000	(3.9116)
113 Grades 9-12 with ESE Services	(5.0353)	1.004	(5.0554)
130 English for Speakers of Other Languages (ESOL)	(12.2900)	1.147	(14.0966)
254 ESE Support Level 4	(4.4918)	3.548	(15.9369)
255 ESE Support Level 5	1.5037	5.104	7.6749
300 Career Education 9-12	(11.7900)	1.004	(11.8372)
Subtotal	(6.3565)		(13.0809)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
103 Basic 9-12	(.5002)	1.004	(.5022)
Subtotal	(.5002)		(.5022)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.0951	1.126	2.3591
102 Basic 4-8	7.6902	1.000	7.6902
103 Basic 9-12	18.7184	1.004	18.7933
111 Grades K-3 with ESE Services	.6546	1.126	.7371
112 Grades 4-8 with ESE Services	(3.9116)	1.000	(3.9116)
113 Grades 9-12 with ESE Services	(5.0353)	1.004	(5.0554)
130 ESOL	(12.2900)	1.147	(14.0966)
254 ESE Support Level 4	(4.4918)	3.548	(15.9369)
255 ESE Support Level 5	1.5037	5.104	7.6749
300 Career Education 9-12	(11.7900)	1.004	(11.8372)
Total	(6.8567)		(13.5831)

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0061</u>	<u>#0271</u>	
101 Basic K-3	.8332	.....	.4285	1.2617
102 Basic 4-8	(.3332)	2.2866	.....	1.9534
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with Exceptional Student Education (ESE) Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	(.9116)	.....	(.9116)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 English for Speakers of Other Languages (ESOL)	(.9999)	(1.3750)	(.4285)	(2.8034)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.4999)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4999)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0281</u>	<u>#0411</u>	<u>#0521</u>	<u>#0601</u>	
101	1.2617	.....	.....	.....	.....	1.2617
102	1.9534	.....	.....	.....	1.3088	3.2622
103	.0000	1.8379	3.9726	.....	.....	5.8105
111	.0000	.....	.....	.....	.....	.0000
112	(.9116)	.....	.....	.....	.....	(.9116)
113	.0000	.5001	(1.0769)	.....	.....	(.5768)
130	(2.8034)	(.8379)	(1.8957)	.....	(1.3088)	(6.8458)
254	.0000	(1.5001)	(1.0000)	.....	.....	(2.5001)
255	.0000	.....	.....	.....	.....	.0000
300	<u>.0000</u>	<u>(1.0716)</u>	<u>(.7300)</u>	<u>(.0355)</u>	<u>.....</u>	<u>(1.8371)</u>
Total	<u>(.4999)</u>	<u>(1.0716)</u>	<u>(.7300)</u>	<u>(.0355)</u>	<u>.0000</u>	<u>(2.3370)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0602</u>	<u>#0862</u>	<u>#0922</u>	<u>#0951</u>	
101	1.2617	.....	.....	.....	.....	1.2617
102	3.2622	.....	.....	.....	.....	3.2622
103	5.8105	.....	1.7059	.....	1.1576	8.6740
111	.0000	1.0000	.....	.....	.....	1.0000
112	(.9116)	.....	.....	.....	.....	(.9116)
113	(.5768)	.....	(.7343)	.....	(.5002)	(1.8113)
130	(6.8458)	.....	(2.3588)	.....	(.6574)	(9.8620)
254	(2.5001)	(2.0037)	.....	(.5000)	.....	(5.0038)
255	.0000	1.0037	.....	.5000	.....	1.5037
300	<u>(1.8371)</u>	.....	<u>(1.3648)</u>	.....	<u>(.6727)</u>	<u>(3.8746)</u>
Total	<u>(2.3370)</u>	<u>.0000</u>	<u>(2.7520)</u>	<u>.0000</u>	<u>(.6727)</u>	<u>(5.7617)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#1221</u>	<u>#1241</u>	<u>#1251</u>	<u>#2081*</u>	
101	1.2617	.....	.8334	.....	.....	2.0951
102	3.2622	4.4280	.....	.....	.....	7.6902
103	8.6740	.....	.....	9.3542	(.5002)	17.5280
111	1.0000	.....	(.3454)	.....	.....	.6546
112	(.9116)	(3.0000)	.....	.....	.....	(3.9116)
113	(1.8113)	.....	.....	(1.8666)	.....	(3.6779)
130	(9.8620)	(1.4280)	(1.0000)	.....	.....	(12.2900)
254	(5.0038)	.....	.5120	.....	.....	(4.4918)
255	1.5037	.....	.....	.....	.....	1.5037
300	<u>(3.8746)</u>	<u>.....</u>	<u>.....</u>	<u>(7.9154)</u>	<u>.....</u>	<u>(11.7900)</u>
Total	<u>(5.7617)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4278)</u>	<u>(.5002)</u>	<u>(6.6897)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#7004</u>	<u>#7006</u>	
101 Basic K-3	2.0951	.....	.....	2.0951
102 Basic 4-8	7.6902	.....	.....	7.6902
103 Basic 9-12	17.5280	1.3574	(.1670)	18.7184
111 Grades K-3 with ESE Services	.6546	.....	.....	.6546
112 Grades 4-8 with ESE Services	(3.9116)	.....	.....	(3.9116)
113 Grades 9-12 with ESE Services	(3.6779)	(1.3574)	.....	(5.0353)
130 ESOL	(12.2900)	.....	.....	(12.2900)
254 ESE Support Level 4	(4.4918)	.....	.....	(4.4918)
255 ESE Support Level 5	1.5037	.....	.....	1.5037
300 Career Education 9-12	<u>(11.7900)</u>	.....	.....	<u>(11.7900)</u>
Total	<u>(6.6897)</u>	<u>.0000</u>	<u>(.1670)</u>	<u>(6.8567)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* 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 not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Escambia County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide Reporting of School Bell Schedules

1. [Ref. 1] The course schedules for a number of students involving 20 of the 21 schools tested were incorrectly reported. The bell schedules provided for the 20 schools supported varying amounts of instructional minutes per week and did meet the minimum reporting of Class Minutes, Weekly (CMW); however, the students' course schedules were not reported in agreement with those bell schedules. We noted varying differences ranging from a low of 5 CMW to a high of 1,100 CMW (notwithstanding some posting errors which exceeded those amounts). Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the schools' bell schedules.

Findings

Districtwide Reporting of School Bell Schedules (Continued)

Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this erroneous reporting does not affect their ultimate funding level. As such, we are presenting this disclosure Finding with no proposed adjustment.

.0000

Hellen Caro Elementary School (#0021)

2. [Ref. 2101] The attendance activity for one Basic student was not adequately documented in the October 2014 reporting survey period. The student was enrolled on October 17, 2014, which was the last day of the October 2014 reporting survey period; however, there was no evidence that the student had attended any classes on that date. We also noted that the assigned teacher for this student had not recorded attendance on that date; however, the attendance system presumes the student present unless the teacher marks the student otherwise. Accordingly, we propose the following adjustment:

102 Basic 4-8	<u>(.4999)</u>	(.4999)
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3. [Ref. 2102] The English Language Learner (ELL) Committee did not document at least two of the five criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, when recommending one student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.1667	
130 ESOL	<u>(.1667)</u>	.0000

4. [Ref. 2171] One teacher was teaching out of field in ESOL and the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.8332	
130 ESOL	<u>(.8332)</u>	<u>.0000</u>
		<u>(.4999)</u>

Bellview Middle School (#0061)

5. [Ref. 6101] Three ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bellview Middle School (#0061) (Continued)

102 Basic 4-8	1.1250	
130 ESOL	<u>(1.1250)</u>	.0000

6. [Ref. 6102] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's Date Entered United States School (DEUSS). We propose the following adjustment:

102 Basic 4-8	.2500	
130 ESOL	<u>(.2500)</u>	.0000

7. [Ref. 6103] The file for one Exceptional Student Education (ESE) student did not contain an *Educational Plan (EP)* covering the 2014-15 school year. We propose the following adjustment:

102 Basic 4-8	.9116	
112 Grades 4-8 with ESE Services	<u>(.9116)</u>	<u>.0000</u>
		<u>.0000</u>

Ensley Elementary School (#0271)

8. [Ref. 27103] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4285	
130 ESOL	<u>(.4285)</u>	<u>.0000</u>
		<u>.0000</u>

Escambia High School (#0281)

9. [Ref. 28101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.5001	
254 ESE Support Level 4	<u>(1.5001)</u>	.0000

10. [Ref. 28103] The timecards for four Career Education 9-12 students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
Escambia High School (#0281) (Continued)		
	300 Career Education 9-12	(.4251) (.4251)
11.	[Ref. 28104] More work hours were reported for two Career Education 9-12 students than were supported by the students' timecards. We propose the following adjustment:	
	300 Career Education 9-12	(.2978) (.2978)
12.	[Ref. 28105] Three Career Education 9-12 students were volunteers and were not compensated for time worked at various childcare centers; consequently, these students were not eligible to be reported in an on-the-job training course. We propose the following adjustment:	
	300 Career Education 9-12	(.3487) (.3487)
13.	[Ref. 28106] The file for one ESE student did not contain an <i>EP</i> covering the 2014-15 school year. We propose the following adjustment:	
	103 Basic 9-12	1.0000
	113 Grades 9-12 with ESE Services	(1.0000) .0000
14.	[Ref. 28171/72/73] Three teachers were teaching out of field in ESOL (Ref. 28171/72/73) and Reading (Ref. 28173) and the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:	
	<u>Ref. 28171</u>	
	103 Basic 9-12	.5733
	130 ESOL	(.5733) .0000
	<u>Ref. 28172</u>	
	103 Basic 9-12	.1323
	130 ESOL	(.1323) .0000
	<u>Ref. 28173</u>	
	103 Basic 9-12	.1323
	130 ESOL	(.1323) .0000
		<u>(1.0716)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pensacola High School (#0411)

15. [Ref. 41101] The *EP* for one ESE student did not include a signature page; consequently, the *EP* was not authorized. We propose the following adjustment:

103 Basic 9-12	.0769	
113 Grades 9-12 with ESE Services	<u>(.0769)</u>	.0000

16. [Ref. 41102] The files for two ESE students either could not be located or did not contain an *EP* covering the October 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

17. [Ref. 41104] The English language proficiencies of three ELL students were not timely assessed and ELL Committees were not timely convened (i.e., within 30 school days prior to the students' DEUSS anniversary dates) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	1.2036	
130 ESOL	<u>(1.2036)</u>	.0000

18. [Ref. 41105] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.6921	
130 ESOL	<u>(.6921)</u>	.0000

19. [Ref. 41106] The file for one ESE student did not contain an *Individual Educational Plan (IEP)* or a *Matrix of Services* form covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

20. [Ref. 41107] The timecards for seven Career Education 9-12 students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.7300)</u>	<u>(.7300)</u>
		<u>(.7300)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

J. M. Tate High School (#0521)

21. [Ref. 52101] More work hours were reported for one Career Education 9-12 student than were supported by the student's timecard. We propose the following adjustment:

300 Career Education 9-12	(.0355)	(.0355)
		(.0355)

J. H. Workman Middle School (#0601)

22. [Ref. 60101] The ELL Committee did not document at least two of the five ESOL criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, when recommending one ELL student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.6544	
130 ESOL	(.6544)	.0000

23. [Ref. 60102] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.6544	
130 ESOL	(.6544)	.0000
		.0000

Reinhardt Holm Elementary School (#0602)

24. [Ref. 60201] Five ESE students (one student was in the Basic with ESE Services test and four students were in the ESE Support Levels 4 and 5 test) were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(2.0037)	
255 ESE Support Level 5	1.0037	.0000
		.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pine Forest High School (#0862)

25. [Ref. 86201] We could not validate the attendance for two students (one student was in our Basic Test and one student was in our Basic with ESE Services test). The attendance record for one student indicated that all periods were marked as not being enrolled and the attendance record for the other student did not support that the student was in attendance. Accordingly, we propose the following adjustment:

103 Basic 9-12	(1.0000)	
113 Grades 9-12 with ESE Services	<u>(.2343)</u>	(1.2343)

26. [Ref. 86202] The English language proficiencies of two ELL students were not timely assessed and ELL Committees were not timely convened (i.e., within 30 school days prior to the students' DEUSS anniversary dates) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.4190	
130 ESOL	<u>(.4190)</u>	.0000

27. [Ref. 86203] Three ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.9398	
130 ESOL	<u>(1.9398)</u>	.0000

28. [Ref. 86204] For seven Career Education 9-12 students, timecards did not support hours of work. Specifically, the timecards for five students indicated the students did not work during the reporting survey weeks, and the timecards for two students were not available at the time of our examination and could not be subsequently located. We also noted that one of the students was funded for a course that was not listed on the student's schedule and for which there was no attendance record. We propose the following adjustment:

103 Basic 9-12	(.0735)	
300 Career Education 9-12	<u>(.9370)</u>	(1.0105)

29. [Ref. 86205] More work hours were reported for three Career Education 9-12 students than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(.4278)</u>	(.4278)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pine Forest High School (#0862) (Continued)

30. [Ref. 86206] One Career Education 9-12 student was funded for a course that was held during the School's 2nd period; however, the student was not enrolled as of February 13, 2015, of the February 2015 reporting survey period and there was no attendance record on file for this student. We propose the following adjustment:

103 Basic 9-12	(.0794)	(.0794)
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31. [Ref. 86207] The file for one ESE student did not contain an *IEP* covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
		<u>(2.7520)</u>

Escambia Westgate Center (#0922)

32. [Ref. 92201] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
		<u>.0000</u>

Booker T. Washington High School (#0951)

33. [Ref. 95101] The file for one ESE student did not contain an *EP* covering the October 2014 reporting survey period. We propose the following adjustment:

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

34. [Ref. 95102] The ELL Committee did not document at least two of the five ESOL criteria specified in SBE 6A-6.0902(2)(a)3., FAC, when recommending one ELL student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3900	
130 ESOL	(.3900)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Booker T. Washington High School (#0951) (Continued)

35. [Ref. 95103] The timecards for one Career Education 9-12 student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.1470)	(.1470)
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36. [Ref. 95104] The timecards for three Career Education 9-12 students indicated that the students did not work during the October 2014 reporting survey week. We propose the following adjustment:

300 Career Education 9-12	(.3625)	(.3625)
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37. [Ref. 95105] More work hours were reported for two Career Education 9-12 students than were supported by the students' timecards. We also noted that one of the student's timecards was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	(.1632)	(.1632)
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38. [Ref. 95171] One teacher was teaching out of field in ESOL and the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2674	
130 ESOL	(.2674)	.0000
		<u>(.6727)</u>

Jim C. Bailey Middle School (#1221)

39. [Ref. 122101] The IEP or EP for two ESE students did not include a signature page; consequently, the IEP and EP were not authorized. We propose the following adjustment:

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

40. [Ref. 122102] The file for one ESE student did not contain an EP covering the 2014-15 school year. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Jim C. Bailey Middle School (#1221) (Continued)

41. [Ref. 122103] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	.0000

42. [Ref. 122172/73] Two teachers were teaching out of field in ESOL and Reading and the parents of the ELL students were not appropriately notified of the teachers' out-of-field status. We noted that the School's newsletter did not clearly indicate that the teachers were teaching out of field. Additionally, the newsletter was not specifically dated in a manner that demonstrated it was issued timely (i.e., prior to the October 2014 reporting survey period). We propose the following adjustments:

<u>Ref. 122172</u>		
102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	.0000

<u>Ref. 122173</u>		
102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	<u>.0000</u>

.0000

Blue Angels Elementary School (#1241)

43. [Ref. 124101] A portion of one ESE student's schedule was incorrectly reported in Program No. 101 (Basic K-3). The student's entire schedule should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

101 Basic K-3	(.1666)	
111 Grades K-3 with ESE Services	<u>.1666</u>	.0000

44. [Ref. 124102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.5120)	
254 ESE Support Level 4	<u>.5120</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Blue Angels Elementary School (#1241) (Continued)

45. [Ref. 124171] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach such students and was not approved by the School Board to teach ESOL out of field. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
		<u>.0000</u>

West Florida High School of Advanced Technology (#1251)

46. [Ref. 125101] More work hours were reported for eight Career Education 9-12 students than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(.4278)</u>	(.4278)
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47. [Ref. 125102] The files for two ESE students did not contain *EPs* covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	1.8666	
113 Grades 9-12 with ESE Services	<u>(1.8666)</u>	.0000

48. [Ref. 125171] One teacher was teaching out of field in Business Education and the parents of the Career Education 9-12 students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	7.4876	
300 Career Education 9-12	<u>(7.4876)</u>	.0000
		<u>(.4278)</u>

Escambia Charter School (#2081)

49. [Ref. 208101] The source attendance record for one Basic student was not available; consequently, we could not validate that the student was in attendance. The only record of attendance was input by the School's administrative assistant but there was no source attendance record to corroborate that the student was in class. The student was enrolled on October 17, 2014, which was the last day of the October 2014 reporting survey period; however, there was no evidence that the student had attended any classes on that date. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Escambia Charter School (#2081)</u> (Continued)		
103 Basic 9-12	(.5002)	(.5002)
		(.5002)
<u>Escambia Virtual Academy Franchise (#7004)</u>		
50. [Ref. 700401] The <i>EPs</i> for two ESE students did not include a signature page; consequently, the <i>EPs</i> were not authorized. We propose the following adjustment:		
103 Basic 9-12	1.3574	
113 Grades 9-12 with ESE Services	(1.3574)	.0000
		.0000
<u>Escambia Virtual Instruction Course Offerings (#7006)</u>		
51. [Ref. 700601] One Basic virtual education student did not meet the eligibility requirements of Section 1002.455, Florida Statutes; consequently, the student was not eligible for part-time enrollment in a Virtual Instruction Program. We propose the following adjustment:		
103 Basic 9-12	(.1670)	(.1670)
		(.1670)
Proposed Net Adjustment		(6.8567)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) student schedules are accurately reported and reflect the correct number of Class Minutes Weekly; (2) students are reported in the proper Florida Education Finance Program (FEFP) funding categories for the correct amount of FTE student enrollment and adequate documentation is retained to support that reporting, particularly with regard to students in English for Speakers of Other Languages (ESOL) and Career Education 9-12; (3) only students who are in membership during the survey week and are documented as in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding and the attendance records are maintained on file; (4) English Language Learners (ELL) students are not reported for more than the 6-year period allowed for State funding of ESOL; (5) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) are assessed within 30 school days prior to the students' Date Entered United States School (DEUSS), or by October 1 if the students' DEUSS falls within the first 2 weeks of school, and ELL Committees are timely convened subsequent to these assessments; (6) documentation is maintained on file that supports ELL Committees' consideration of the criteria specified by State Board of Education (SBE) Rule 6A-6.0902(2)(a)3., Florida Administrative Code, to assess students' English proficiency; (7) Exceptional Student Education (ESE) students are reported in accordance with the students' *Matrix of Services* forms; (8) *Individual Educational Plans* and *Educational Plans* are timely prepared, signed by the required participants, and are retained in the students' files; (9) work hours for students in Career Education 9-12 are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (10) students meet eligibility criteria prior to enrollment in virtual education programs; (11) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; and (12) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*

FTE General Instructions 2014-15

Attendance

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

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

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*

FTE General Instructions 2014-15

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

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

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

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

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

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

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

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

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

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

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

FTE General Instructions 2014-15

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, Florida Administrative Code, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, Florida Administrative Code, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, Florida Administrative Code, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Escambia County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

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 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education (SBE). The geographic boundaries of the District are those of Escambia County.

The District had 55 schools other than charter schools, 9 charter schools, 4 District cost centers, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$135.4 million was provided through the FEFP to the District for the District-reported 40,229.01 unweighted FTE as recalibrated for those students that included 1,306.12 unweighted FTE as recalibrated for charter school students. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

The funding provided by the FEFP is based 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 student enrollment. For example, for prekindergarten through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all the FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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 obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

7. Educational Programs

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

8. Statutes and Rules

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide Reporting of School Bell Schedules	1
1. Hellen Caro Elementary School	2 through 4
2. Bellview Middle School	5 through 7
3. N. B. Cook Elementary School of the Arts	NA
4. Ensley Elementary School	8
5. Escambia High School	9 through 14
6. Myrtle Grove Elementary School	NA
7. Pensacola High School	15 through 20
8. Pleasant Grove Elementary School	NA
9. Sherwood Elementary School	NA
10. J. M. Tate High School	21
11. J. H. Workman Middle School	22 and 23
12. Reinhardt Holm Elementary School	24
13. Pine Forest High School	25 through 31
14. Escambia Westgate Center	32
15. Booker T. Washington High School	33 through 38

Continued on the Next Page

<u>School</u>	<u>Findings</u>
16. Jim C. Bailey Middle School	39 through 42
17. Blue Angels Elementary School	43 through 45
18. West Florida High School of Advanced Technology	46 through 48
19. Escambia Charter School*	49
20. Jacqueline Harris Preparatory Academy*	NA
21. Capstone Academy*	NA
22. Escambia Virtual Instruction Program	NA
23. Escambia Virtual Academy Franchise	50
24. Escambia Virtual Instruction Course Offerings	51

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION

We have examined the Escambia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Escambia County District School Board complied, in all material respects, with State requirements relating to the

classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015.

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 weaknesses⁴ 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters, accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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 SBE, 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
June 20, 2016

⁴ 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.

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Escambia County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (699) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (46,230) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	40
Hazardous Walking	10,082
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	1,894
All Other FEFP Eligible Students	<u>34,214</u>
Total	<u>46,230</u>

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

We noted the following material noncompliance: 45 of 423 students in our student transportation test⁵ had exceptions involving their reported ridership classification or eligibility for State transportation funding.

⁵ For student transportation, the material noncompliance is composed of Findings 2, 6, 9, 10, 11, 12, and 13 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(101)		
Our tests included 423 of the 46,230 students reported as being transported by the District.		45	(36)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 211 students.		<u>211</u>	<u>(208)</u>
Total	<u>(101)</u>	<u>256</u>	<u>(244)</u>

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.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Escambia County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that the reported number of vehicles in operation was overstated by a total of 101 buses (30 buses in the July 2014 reporting survey period, 4 buses in the October 2014 reporting survey period, 2 buses in the February 2015 reporting survey period and 65 buses in the June 2015 reporting survey period) as follows:

Findings

- a. The reported number of buses in operation during the July 2014 and June 2015 reporting survey periods included 95 buses that transported students to non-FEFP fundable programs and the students were counted as courtesy riders. As a result, these buses should not have been included in the number of buses in operation totals.
- b. Four vehicles were incorrectly included in the number of buses in operation during the October 2014 reporting survey period. The 4 vehicles consisted of 1 van, 1 bus that transported only courtesy riders, 1 bus that was incorrectly coded with one student (student was found on another bus), and 1 bus for which there was no bus driver’s report to support the reporting of 72 students for State transportation funding.
- c. Two vehicles were incorrectly included in the number of buses in operation during the February 2015 reporting survey period. The 2 buses consisted of 1 van and 1 bus that was incorrectly coded regarding one student who was located on another bus.

We propose the following adjustments:

a. July 2014

Number of Buses in Operation (30)

June 2015

Number of Buses in Operation (65)

b. October 2014

Number of Buses in Operation (4)

90 Days in Term

Hazardous Walking (4)

All Other FEFP Eligible Students (68) (72)

c. February 2015

Number of Buses in Operation (2)

(101)

Findings

2. [Ref. 52] Our general tests of student ridership disclosed that there was insufficient documentation to support the ridership of 89 students (21 students were in our test) who were transported by city buses. We noted the following:

- a. There was no documentation that supported the issuance of bus passes to 51 students (1 test student in the July 2014 reporting survey period), 23 students in the October 2014 reporting survey period, and 27 students (20 students were in our test) in the June 2015 reporting survey period. We also noted that the addresses for 5 of the test students in the June 2015 reporting survey period had not been retained and that 2 of the 5 students were not enrolled in school during the June 2015 reporting survey period; consequently, these students were not eligible for State transportation funding.
- b. Invoices to support the purchase of the bus passes for 38 students in the February 2015 reporting survey were not available at the time of our examination and were not subsequently located (this exception was also noted for the 27 students in the June 2015 reporting survey period already noted in a. above).

We propose the following adjustments:

July 2014 Survey

5 Days in Term

All Other FEFP Eligible Students (1)

October 2014 Survey

90 Days in Term

All Other FEFP Eligible Students (23)

February 2015 Survey

90 Days in Term

All Other FEFP Eligible Students (38)

June 2015 Survey

21 Days in Term

All Other FEFP Eligible Students (27) (89)

3. [Ref. 53] Our general tests disclosed that the number of days in term were incorrectly reported for 38 Career Education 9-12 students who were provided transportation from center to center. These students were reported for 90 or 54 days in term but should have been reported for 36, 63, 71, or 88 days in term in accordance with the schools' instructional calendars. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2014 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(5)	
<u>71 Days in Term</u>		
All Other FEFP Eligible Students	5	
February 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(13)	
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	4	
<u>63 Days in Term</u>		
All Other FEFP Eligible Students	9	
<u>54 Days in Term</u>		
All Other FEFP Eligible Students	(20)	
<u>36 Days in Term</u>		
All Other FEFP Eligible Students	<u>20</u>	0

4. [Ref. 54] Our general tests disclosed that the number of days in term for five students was incorrectly reported as follows: (a) two students were reported for 9 days in term rather than 90 days in term due to a data input error, and (b) three Exceptional Student Education (ESE) students were reported for 18 days in term but were transported daily and should have been reported for 90 days in term. We propose the following adjustments:

October 2014 Survey		
<u>90 Days in Term</u>		
Individuals Disability Education Act (IDEA) – Prekindergarten (PK) through Grade 12, Weighted	3	
<u>18 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
February 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	2	

**Students
Transported
Proposed Net
Adjustments**

Findings

9 Days in Term

All Other FEFP Eligible Students	(2)	0
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5. [Ref. 55] Our general tests of student ridership disclosed that three students were reported in incorrect ridership categories as follows:

- a. Two PK students were reported in the All Other FEFP Eligible Students ridership category; however, these PK students were children of parents who were enrolled in the Teenage Parent Program and should have been reported in the Teenage Parents and Infants ridership category.
- b. One student in the 3rd grade was incorrectly reported in the Teenage Parent and Infants ridership category and was otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category.

We propose the following adjustments:

October 2014 Survey

90 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(1)	

February 2015 Survey

90 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(1)	

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

6. [Ref. 56/57] Our general tests of student ridership disclosed that 56 students (one student was in our test) were incorrectly reported in the Hazardous Walking or ALL Other FEFP Eligible Students ridership categories. We determined that the students were being transported from center to center to attend a Gifted Exceptional Education course and were not otherwise eligible for State transportation funding. We propose the following adjustments:

Ref. 56

October 2014 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	(3)	

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
February 2015 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(2)	
All Other FEFP Eligible Students	<u>(3)</u>	(9)
 Ref. 57		
October 2014 Survey		
<u>18 Days in Term</u>		
Hazardous Walking	(32)	
 February 2015 Survey		
<u>18 Days in Term</u>		
Hazardous Walking	<u>(15)</u>	(47)
 7. [Ref. 58] Our general tests of student ridership disclosed that three middle school students were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in Grades K-6. We propose the following adjustment:		
 February 2015 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	<u>(3)</u>	(3)
 8. [Ref. 59] Our general tests of student ridership disclosed that ten students attending Pensacola Beach Charter School were not documented as riding a bus during the February 2015 reporting survey period. We propose the following adjustment:		
 February 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(10)</u>	(10)
 9. [Ref. 60/65] The <i>Individual Educational Plans (IEPs)</i> for two students in our test who were reported in the IDEA - PK through Grade 12, Weighted ridership category did not include the signature page; consequently, the <i>IEPs</i> were not authorized. However, the students lived more than 2 miles from the students' assigned schools and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
 Ref. 60		
February 2015 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

**Students
Transported
Proposed Net
Adjustments**

Findings

Ref. 65

October 2014 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

10. [Ref. 61/66] Ten students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category as follows:

- a. (Ref. 61) The *IEPs* for five students did not indicate the need for special transportation services and the *IEP* for one of the five students did not include a signature page; consequently, the *IEP* was not authorized. We were able to determine that three of the students lived 2 miles or more from the students' assigned schools and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category; however, the remaining two students were not otherwise eligible for State transportation funding.
- b. (Ref. 66) The *IEPs* for five students did not indicate that the students had met one of the five criteria required for the IDEA - PK through Grade 12, Weighted category and the *IEP* for one of the five students did not include a signature page; consequently, the *IEP* was not authorized. However, four of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining student was not otherwise eligible for State transportation funding.

We propose the following adjustments:

Ref. 61

October 2014 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

February 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>2</u>	(2)

Ref. 66

October 2014 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	3	

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	(1)

11. [Ref. 62] Two students in our test were not enrolled in school as of the reporting survey week; consequently, the students were not eligible to be reported for State transportation funding. We also noted that the *IEP* for one of the students did not include the signature page; consequently, the *IEP* was not authorized. We propose the following adjustment:

February 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(1)</u>	(2)

12. [Ref. 63] Seven students in our test were either not listed on the bus drivers' reports (five students) or were not marked as riding the bus (two students) during the reporting survey periods. We propose the following audit adjustments:

October 2014 Survey

90 Days in Term

Teenage Parents and Infants	(2)	
Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	(1)	

February 2015 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>(2)</u>	(7)

13. [Ref. 64] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	
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36 Days in Term

All Other FEFP Eligible Students	(1)	<u>(2)</u>
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Proposed Net Adjustment

(244)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of days in term are accurately reported; (2) only those students who are documented as enrolled in school during the survey week and recorded on bus driver reports as having been transported at least once during the 11-day survey window are reported for State transportation funding; (3) students are reported in the correct ridership category and have documentation on file to support that reporting; (4) the distance from home to school is verified as being 2 miles or more prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category; (5) appropriate documentation is retained to support the reporting of students riding public transportation; (6) only students enrolled in a Teen Parent Program are reported in the Teenage Parent and Infants ridership category; (7) students who are reported in the Individuals with Disabilities Education Act (IDEA) – Prekindergarten through Grade 12, Weighted ridership category are appropriately documented as having met one of the five criteria required for weighted classification as indicated on the students' *Individual Educational Plans (IEPs)*; (8) Gifted Program students who are transported from center to center are not reported for State transportation funding; (9) students' *IEPs* are signed by the required participants and are maintained in readily-accessible files; (10) students in middle and high schools are not reported in the Hazardous Walking ridership category.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation Student Transportation General Instructions 2014-15*

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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, 2015, the District received approximately \$9.8 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	42	104
October 2014	300	23,279
February 2015	292	22,820
June 2015	<u>65</u>	<u>27</u>
Total	<u>699</u>	<u>46,230</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

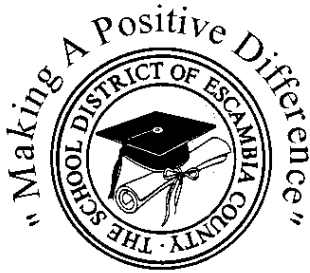
Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

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

June 20, 2016

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

Re: Preliminary and Tentative Report
Florida Education Finance Program
Full-Time Equivalent (FTE) Students and Student Transportation
For the Fiscal Year Ended June 30, 2015

Dear Ms. Norman:

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
Superintendent