

**SANTA ROSA COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2016



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2015-16 fiscal year, Timothy S. Wyrosdick served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Diane L. Scott, Ph.D.	1
E. Hugh Winkles, Chair through 11-17-15	2
Carol N. Boston	3
Jennifer G. Granse, Chair from 11-18-15, Vice Chair through 11-17-15	4
Scott T. Peden, Vice Chair from 11-18-15	5

The team leader was John Ray Speaks, Jr., 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](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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# **SANTA ROSA COUNTY DISTRICT SCHOOL BOARD**

## **LIST OF ABBREVIATIONS**

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
ELL	English Language Learner
EOC	End-of-Course
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
GK	General Knowledge
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

## SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Santa Rosa 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, 2016. Specifically, 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 5 of the 27 students in our ESOL test, 21 of the 139 students in our ESE Support Levels 4 and 5 test, and 19 of the 76 students in our Career Education 9-12 test. None of the students in our ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 tests attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 38 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 7.9083 (7.4085 applicable to District schools other than charter schools and .4998 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 24.6498 (24.1475 applicable to District schools other than charter schools and .5023 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 263 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was \$4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$102,406 (negative 24.6498 times \$4,154.45), of which \$100,319 is applicable to District schools other than charter schools and \$2,087 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 Santa Rosa County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Santa Rosa County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 33 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$103.3 million was provided through the FEFP to the District for the District-reported 26,236.48 unweighted FTE as recalibrated, which included 209.98 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## FEFP

### **FTE Student Enrollment**

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

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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice 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 Department of Juvenile Justice 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 ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$6.1 million for student transportation as part of the State funding through the FEFP.

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Santa Rosa County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

### ***Management's Responsibility for Compliance***

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

### ***Auditor's Responsibility***

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

### ***Opinion***

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, 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 described in the preceding paragraph 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Santa Rosa County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>1</sup> 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; accordingly, we express no such opinion. Because of its limited purpose, our

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<sup>1</sup> 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.

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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, 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 full-time equivalent 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.

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
November 13, 2017

# SCHEDULE A

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

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2016, the Santa Rosa County District School Board (District) reported to the Department of Education 26,236.48 unweighted FTE as recalibrated, which included 209.98 unweighted FTE as recalibrated for charter schools, at 33 District schools other than charter schools, 2 charter schools, and 3 virtual education cost centers.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (38) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (12,352) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 5 of the 27 students in our ESOL test,<sup>2</sup> 21 of the 139 students in our ESE Support Levels 4 and 5 test,<sup>3</sup> and 19 of the 76 students in our Career Education 9-12 test.<sup>4</sup> None of the students in our ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 tests attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	36	15	10,490	157	5	21,327.7700	126.9164	19.5171
Basic with ESE Services	38	15	1,508	93	1	3,979.9500	74.9809	2.4750
ESOL	26	8	52	27	5	128.3700	19.0414	(4.7215)
ESE Support Levels 4 and 5	31	11	203	139	21	319.5700	91.9299	(4.9739)
Career Education 9-12	7	4	<u>99</u>	<u>76</u>	<u>19</u>	<u>480.8200</u>	<u>14.9284</u>	<u>(20.2050)</u>
All Programs	38	15	<u>12,352</u>	<u>492</u>	<u>51</u>	<u>26,236.4800</u>	<u>327.7970</u>	<u>(7.9083)</u>

<sup>2</sup> For ESOL, the material noncompliance is composed of Findings 7, 8, 15, 21, and 28 on *SCHEDULE D*.

<sup>3</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 5, 9, 10, 14, 22, 23, 24, 25, 29, 30, 34, 35, 36, and 37 on *SCHEDULE D*.

<sup>4</sup> For Career Education 9-12, the material noncompliance is composed of Findings 3, 4, 11, 16, 17, 18, and 19 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (324) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 124 and found exceptions for 6 teachers. None of the teachers in our test 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 FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	2.5791	1.115	2.8757
102 Basic 4-8	(1.2048)	1.000	(1.2048)
103 Basic 9-12	18.6426	1.005	18.7358
111 Grades K-3 with ESE Services	1.5002	1.115	1.6727
112 Grades 4-8 with ESE Services	.2416	1.000	.2416
113 Grades 9-12 with ESE Services	.7332	1.005	.7369
130 ESOL	(4.7215)	1.180	(5.5714)
254 ESE Support Level 4	(2.9330)	3.613	(10.5969)
255 ESE Support Level 5	(2.0409)	5.258	(10.7311)
300 Career Education 9-12	(20.2050)	1.005	(20.3060)
Subtotal	(7.4085)		(24.1475)
<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
103 Basic 9-12	(.4998)	1.005	(.5023)
Subtotal	(.4998)		(.5023)
<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	2.5791	1.115	2.8757
102 Basic 4-8	(1.2048)	1.000	(1.2048)
103 Basic 9-12	18.1428	1.005	18.2335
111 Grades K-3 with ESE Services	1.5002	1.115	1.6727
112 Grades 4-8 with ESE Services	.2416	1.000	.2416
113 Grades 9-12 with ESE Services	.7332	1.005	.7369
130 ESOL	(4.7215)	1.180	(5.5714)
254 ESE Support Level 4	(2.9330)	3.613	(10.5969)
255 ESE Support Level 5	(2.0409)	5.258	(10.7311)
300 Career Education 9-12	(20.2050)	1.005	(20.3060)
Total	(7.9083)		(24.6498)

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

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### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0061</u>	<u>#0103</u>	<u>#0141</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	(2.5912)	.....	.....	(2.5912)
103 Basic 9-12	.....	.....	.2668	.2668
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(.7584)	.....	.....	(.7584)
113 Grades 9-12 with ESE Services	.....	.....	(.2668)	(.2668)
130 ESOL	.....	.....	.....	.0000
254 ESE Support Level 4	.....	.0616	.....	.0616
255 ESE Support Level 5	.....	.....	(.5100)	(.5100)
300 Career Education 9-12	.....	(.1459)	.....	(.1459)
Total	<u>(3.3496)</u>	<u>(.0843)</u>	<u>(.5100)</u>	<u>(3.9439)</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>#0142</u>	<u>#0151</u>	<u>#0182</u>	<u>#0281</u>	
101	.0000	.8826	.....	.....	1.6965	2.5791
102	(2.5912)	.....	.....	.....	.....	(2.5912)
103	.2668	.....	18.5230	(.1633)	.....	18.6265
111	.0000	.....	.....	.....	1.5002	1.5002
112	(.7584)	.....	.....	.....	.....	(.7584)
113	(.2668)	.....	1.0000	.....	.....	.7332
130	.0000	(.8826)	(.3332)	(.4182)	(1.6965)	(3.3305)
254	.0616	.....	(.9200)	.5048	(1.5877)	(1.9413)
255	(.5100)	.....	(.9636)	(.5048)	.....	(1.9784)
300	(.1459)	.....	(18.2731)	(1.7860)	.....	(20.2050)
Total	<u>(3.9439)</u>	<u>.0000</u>	<u>(.9669)</u>	<u>(2.3675)</u>	<u>(.0875)</u>	<u>(7.3658)</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>#0302</u>	<u>#0312</u>	<u>#0342</u>	<u>#8001*</u>	
101	2.5791	.....	.....	.....	.....	2.5791
102	(2.5912)	.7600	(.0444)	.6608	.....	(1.2148)
103	18.6265	.....	.....	.....	(.4998)	18.1267
111	1.5002	.....	.....	.....	.....	1.5002
112	(.7584)	.....	1.0000	.....	.....	.2416
113	.7332	.....	.....	.....	.....	.7332
130	(3.3305)	(.7302)	.....	(.6608)	.....	(4.7215)
254	(1.9413)	.....	(.9556)	.....	.....	(2.8969)
255	(1.9784)	.....	.....	.....	.....	(1.9784)
300	<u>(20.2050)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(20.2050)</u>
Total	<u>(7.3658)</u>	<u>.0298</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4998)</u>	<u>(7.8358)</u>

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

\*Charter School

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#9060</u>	<u>Total</u>
101 Basic K-3	2.5791	.....	2.5791
102 Basic 4-8	(1.2148)	.0100	(1.2048)
103 Basic 9-12	18.1267	.0161	18.1428
111 Grades K-3 with ESD Services	1.5002	.....	1.5002
112 Grades 4-8 with ESE Services	.2416	.0000	.2416
113 Grades 9-12 with ESE Services	.7332	.....	.7332
130 ESOL	(4.7215)	.....	(4.7215)
254 ESE Support Level 4	(2.8969)	(.0361)	(2.9330)
255 ESE Support Level 5	(1.9784)	(.0625)	(2.0409)
300 Career Education 9-12	<u>(20.2050)</u>	.....	<u>(20.2050)</u>
Total	<u>(7.8358)</u>	<u>(.0725)</u>	<u>(7.9083)</u>

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

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2015-16* 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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Santa Rosa 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, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

*Our examination included the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period, the February 2016 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.*

#### Chumuckla Elementary School (#0061)

1. [Ref. 6101] The number of CMW reported in the course schedules for 53 students enrolled in 6th grade (4 students were in our Basic test) was incorrectly reported. The students were generally reported for 1,680 CMW of instruction; however, the School's daily instructional schedule only supported 1,405 CMW of instruction. We propose the following adjustment:

102 Basic 4-8	(2.5912)	
112 Grades 4-8 with ESE Services	(.7584)	<u>(3.3496)</u>
		<u>(3.3496)</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

2. [Ref. 10301] The course schedules for four ESE students were incorrectly reported. The FTE earned for one or more of the courses reported did not agree with the instructional minutes provided for those courses, resulting in the understatement of FTE earned for the students in the October 2015 and February 2016 reporting survey periods. We propose the following adjustment:

254 ESE Support Level 4	<u>.0616</u>	.0616
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3. [Ref. 10302] The timecard was not available at the time of our examination and could not be subsequently located for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0669)</u>	(.0669)
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4. [Ref. 10303] More hours were reported than were supported by the timecards for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0790)</u>	(.0790)
		<u>(.0843)</u>

**Jay High School (#0141)**

5. [Ref. 14101] The schedule for one ESE student was incorrectly reported (1,770 CMW or .5900 FTE) for both on-campus and homebound instruction. The student was withdrawn from school on October 13, 2015, and enrolled in the Hospital and Homebound Program. An IEP was developed on October 13, 2015, that scheduled the student for 240 CMW (.0800 FTE) of individual instruction in the student's home. The student was provided this instruction through date certain of the reporting survey period. Therefore, the FTE should only have been reported for the homebound instruction and not for on-campus instruction. We propose the following adjustment:

255 ESE Support Level 5	<u>(.5100)</u>	(.5100)
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6. [Ref. 14102] The file for one ESE student did not contain an IEP covering the October 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2668	
113 Grades 9-12 with ESE Services	<u>(.2668)</u>	<u>.0000</u>
		<u>(.5100)</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Jay Elementary School (#0142)**

7. [Ref. 14201] The *ELL Student Plan (Plan)* for one student was dated August 17, 2016, which was after the 2015-16 school year; consequently, the *Plan* was not prepared in a timely manner. We proposed the following adjustment:

101 Basic K-3	.8826	
130 ESOL	(.8826)	.0000
		<u>.0000</u>

**Milton High School (#0151)**

8. [Ref. 15101] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.3332	
130 ESOL	(.3332)	.0000

9. [Ref. 15102] Two ESE students were not in attendance during the February 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	(.9636)	(.9636)
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10. [Ref. 15103] The number of CMW in the course schedules for three ESE students (in our ESE Support Level 4 and 5 test) was incorrectly reported. The FTE earned for one or more of the courses reported did not agree with the instructional minutes provided for those courses, resulting in an understatement of the FTE reported in the October 2015 and February 2016 reporting survey periods. We also noted that one of the students was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.9200)	.0800

11. [Ref. 15104] The file for one Career Education 9-12 student who participated in OJT contained two timecards with conflicting dates and times of work covering the October 2015 reporting survey period. Further, we noted that both timecards were signed by the student's employer at the beginning of the month (i.e., October 3rd and October 5th, 2015) rather than at the end of the month after the student's services were completed; consequently, the student's employer did not verify the reported work hours. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Milton High School (#0151)** (Continued)

300 Career Education 9-12	(.0833)	(.0833)
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12. [Ref. 15171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught a course that required certification in Photography. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	18.1898	
300 Career Education 9-12	(18.1898)	.0000
		(.9669)

**Pace High School (#0182)**

13. [Ref. 18201] Three courses were incorrectly reported in the June 2016 reporting survey period for three Basic students (not in our test) based on the students passing EOC assessments related to these courses. The students were enrolled in these courses during the 2014-15 school year; therefore, the courses should not have been funded for the 2015-16 school year. We propose the following adjustment:

103 Basic 9-12	(.4148)	(.4148)
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14. [Ref. 18202] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.5048	
255 ESE Support Level 5	(.5048)	.0000

15. [Ref. 18203] The ELL Committee did not adequately document the need for one student’s continuation in the ESOL Program. The *ELL Committee Review/Minutes* form provides that the student’s continuation in the ESOL Program was based on the student’s score achieved on the Reading portion of the Florida Student Assessment (FSA). However, School records demonstrated that the student scored above the 50th percentile on the FSA in English Language Arts, scored proficient in all areas of the Comprehensive English Language Learning Assessment test, and met the criteria for exiting the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.2516	
130 ESOL	(.2516)	.0000

**Findings**

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

16. [Ref. 18204] The timecards for nine Career Education 9-12 students who participated in OJT indicated that the students were working at their designated OJT sites during the same time periods that these students were scheduled for on-campus courses.

We also noted that:

- a. The timecard for one of the students covering the October 2015 reporting survey period was not available at the time of our examination and could not be subsequently located.
- b. The file for one of the students indicated that the student was unemployed during the February 2016 reporting survey period and School records did not demonstrate that that the student was otherwise engaged in job-search activities.

We propose the following adjustment:

103 Basic 9-12	(.1667)	
300 Career Education 9-12	<u>(1.3329)</u>	(1.4996)

17. [Ref. 18205] The timecards for three Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.2499)</u>	(.2499)
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18. [Ref. 18206] The timecard for one Career Education 9-12 student who participated in OJT was signed by the student’s employer at the beginning of the month (i.e., October 4, 2015) rather than at the end of the month after the student’s services had been completed. Consequently, the reported work hours were not verified by the student’s employer for the October 2015 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.0833)</u>	(.0833)
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19. [Ref. 18207] More hours were reported than were supported by the timecards for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.1199)</u>	(.1199)
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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

20. [Ref. 18271] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1666	
130 ESOL	<u>(.1666)</u>	<u>.0000</u>
		<u>(2.3675)</u>

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

21. [Ref. 28101] The *ELL Student Plan* for one student who was enrolled in the ESOL Program was not prepared until February 16, 2016, and the student’s parents were not notified of the student’s ESOL placement until February 17, 2016, both of which occurred after the February 2016 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4465	
130 ESOL	<u>(.4465)</u>	.0000

22. [Ref. 28102] One ESE PK student was only scheduled to attend school part-time for 990 CMW of instruction (.4125 FTE per survey) according to the student’s IEP; however, the student was reported for 1,830 CMW (.5000 FTE) of instruction. We propose the following adjustment:

254 ESE Support Level 4	<u>(.0875)</u>	(.0875)
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23. [Ref. 28103] One ESE student’s file contained two conflicting *Matrix of Services (Matrix)* forms dated January 16, 2015. In response to our inquiry, School management indicated that the *Matrix* form pertaining to Program No. 111 (Grades K-3 with ESE Services) was the correct *Matrix* form for the October 2015 reporting survey period. However, the student was not reported in accordance with the applicable *Matrix* form. We propose the following adjustment:

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

24. [Ref. 28104] 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	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

**Findings**

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

25. [Ref. 28105] A *Matrix of Services* form for one ESE student, who had relocated to the School from another state, was not prepared to accompany the student’s incoming IEP until October 20, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment:

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

26. [Ref. 28171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until November 30, 2015, which was after the October 2015 reporting survey period. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	1.2500	
130 ESOL	<u>(1.2500)</u>	.0000
		<u>(.0875)</u>

**Avalon Middle School (#0302)**

27. [Ref. 30201] Several students’ course schedules were incorrectly reported. The School’s bell schedule supported 1,555 CMW and met the minimum reporting of CMW; however, the students’ course schedules reported were not in agreement with the School’s bell schedule. The students were reported for varying CMW ranging from 1,545 to 1,835 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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28. [Ref. 30202] 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 anniversary date. We also noted that one of the student’s courses (course number 1508600 – Middle/Junior Comprehensive, Grade 6/7) was not reported resulting in an understated FTE reported for this student in the October 2015 reporting survey period. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Avalon Middle School (#0302)** (Continued)

102 Basic 4-8	.7600	
130 ESOL	<u>(.7302)</u>	<u>.0298</u>
		<u>.0298</u>

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

29. [Ref. 31201] The course schedule for one ESE student incorrectly included a portion of the student’s instructional time in Program No. 102 (Basic 4-8). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

102 Basic 4-8	(.0444)	
254 ESE Support Level 4	<u>.0444</u>	<u>.0000</u>

30. [Ref. 31202] The *Matrix of Services (Matrix)* form for one ESE student incorrectly included three points in Domain E, designated for students who receive weekly speech or language therapy or instruction. However, this student’s IEP indicated that the student was not scheduled for, and did not receive, such instruction during the October 2015 and February 2016 reporting survey periods. Accordingly, we recalculated the *Matrix* form and determined that the student should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

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

31. [Ref. 34271] One teacher taught Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until January 21, 2016, which was after the October 2015 reporting survey period. We also noted that the parents of the students were not notified of the teacher’s out-of-field status, and that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.6608	
130 ESOL	<u>(.6608)</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**Santa Rosa Virtual Franchise (#7004)**

32. [Ref. 700471] One virtual education teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Physical Education but taught a course that required certification in Health. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. Since the students’ course was reported for only Basic funding, we present this disclosure finding with no proposed adjustment:

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**Learning Academy of Santa Rosa (#8001) Charter School**

33. [Ref. 800101] One Basic student was not in attendance during the February 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.4998)	(.4998)
		<u>(.4998)</u>

**Berryhill Administrative Complex (#9060)**

34. [Ref. 906001] One part-time ESE student enrolled in the Hospital and Homebound Program was reported for 780 CMW; however, the student was only provided 750 CMW, as scheduled. We propose the following adjustment:

254 ESE Support Level 4	(.0100)	(.0100)
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35. [Ref. 906002] One ESE student was incorrectly reported for both on-campus and homebound instruction. The student was dismissed from the Hospital and Homebound Program on February 8, 2016, and returned to school to resume the student’s on-campus schedule. Consequently, the homebound instruction should not have been reported. We propose the following adjustment:

255 ESE Support Level 5	(.0625)	(.0625)
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36. [Ref. 906003] The *Matrix of Services (Matrix)* form was incorrectly scored for one ESE student in our ESE Support Levels 4 and 5 test. The *Matrix* form did not include the 13 Special Consideration points designated for students in the Hospital and Homebound Program receiving individual instruction at home. We propose the following adjustment:

**Findings**

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Berryhill Administrative Complex (#9060)** (Continued)

112 Grades 4-8 with ESE Services	(.0800)	
255 ESE Support Level 5	<u>.0800</u>	.0000

37. [Ref. 906004] One ESE student was incorrectly reported in the Hospital and Homebound Program. The *Medical Referral Form* indicated an expected termination date for homebound services of May 29, 2015; consequently, the student should not have been reported in the Hospital and Homebound Program. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0800	
255 ESE Support Level 5	<u>(.0800)</u>	.0000

38. [Ref. 906071] One teacher did not complete the GK requirements within 1 calendar year of the date of employment under a temporary certificate, contrary to Section 1012.56(7)(c), Florida Statutes. Accordingly, we propose the following adjustment:

102 Basic 4-8	.0100	
103 Basic 9-12	.0161	
254 ESE Support Level 4	<u>(.0261)</u>	.0000

(.0725)

**Proposed Net Adjustment**

**(7.9083)**

# SCHEDULE E

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## RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS
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We recommend that Santa Rosa County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported for the instructional time actually provided and the course schedules reported agree with the schools' bell schedules; (2) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) students' IEPs are reviewed and updated timely and are maintained in the students' files; (4) *Matrix of Services* forms and *ELL Student Plans* are complete, timely prepared, retained, and maintained to support the students' placements; (5) *ELL Student Plans* include the instructional programs and courses that are to employ ESOL strategies and parents are timely notified of their children's ESOL placements; (6) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the 3-year base period) is assessed within 30 school days prior to the students' DEUSS anniversary date unless the students' DEUSS anniversary date falls between the administration of the Statewide English Language Proficiency assessment and applicable Statewide standardized assessment scores in a given school year and October 1 of the following school year; (7) ELL Committees are convened within 30 school days prior to each student's 3rd-year DEUSS anniversary date and each year thereafter unless the student's DEUSS anniversary date falls within the first 2 weeks of the school year, in which case the ELL Committee should convene no later than October 1; (8) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (9) students are reported in the proper funding categories for the correct amount of FTE and adequate documentation is retained to support that reporting, particularly with regard to students in ESE Programs; (10) ESE students are reported in accordance with the students' *Matrix of Services* forms; (11) ESE students reported for Hospital and Homebound instruction are reported in the appropriate programs related to the specific instruction and the homebound instructional schedules are clearly indicated on the students' IEPs and the placements are supported by the applicable teachers' contact logs and physicians' statement forms; (12) students in Career Education 9-12 who participate in OJT are gainfully employed, reported in accordance with timecards that are accurately completed, signed in a timely manner, and the supporting documentation is retained in readily-accessible files; (13) teachers are appropriately certified or, if teaching out of field, are timely approved by the District or Charter School Board to teach out of field; (14) parents are timely notified when their children are assigned to teachers teaching out of field; (15) teachers of ELL students earn the appropriate number of ESOL in-service training points as required by SBE Rule 6A-1.0503(4)(b)2. or 6A-6.0907, FAC, and the teachers' in-service training timelines, (16) teachers who are issued temporary certificates timely pass the Florida GK test; and (17) FTE is accurately reported for students who have passed an EOC assessment.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply

with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

## REGULATORY CITATIONS

### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

*FTE General Instructions 2015-16*

### **Attendance**

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

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

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

*FTE General Instructions 2015-16*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

### **ESOL**

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

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

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

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

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

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

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

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

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

### **Career Education On-The-Job Attendance**

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

### **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2015-16*

## **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, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

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

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

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

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

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

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2015 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, FAC, *Non-certificated Instructional Personnel*

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

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

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

## **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

## **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Santa Rosa County District School Board (District), the FEFP, the FTE, and related areas is provided below.

## 1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Santa Rosa County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Santa Rosa County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 33 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$103.3 million was provided through the FEFP to the District for the District-reported 26,236.48 unweighted FTE as recalibrated, which included 209.98 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## 2. FEFP

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

## 3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

#### **4. Recalibration of FTE to 1.0**

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice 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 Department of Juvenile Justice 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 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

#### **7. Educational Programs**

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

## 8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *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, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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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, 2016. 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>
1. Chumuckla Elementary School	1
2. Gulf Breeze High School	2 through 4
3. Jay High School	5 and 6
4. Jay Elementary School	7
5. Milton High School	8 through 12
6. Pace High School	13 through 20
7. Holley-Navarre Primary School	21 through 26
8. Avalon Middle School	27 and 28
9. Bennett C. Russell Elementary School	29 and 30
10. West Navarre Intermediate School	31
11. Santa Rosa Online Virtual Instruction Program	NA
12. Santa Rosa Virtual Franchise	32
13. Santa Rosa Virtual Instruction Course Offerings	NA
14. Learning Academy of Santa Rosa*	33
15. Berryhill Administrative Complex	34 through 38

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Santa Rosa County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

### ***Management's Responsibility for Compliance***

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

### ***Auditor's Responsibility***

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

### **Opinion**

In our opinion, the Santa Rosa County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>5</sup> 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; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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

## Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
November 13, 2017

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Santa Rosa 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 ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (438) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (28,703) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	10
Hazardous Walking	835
IDEA – PK through Grade 12, Weighted	1,144
All Other FEFP Eligible Students	<u>26,714</u>
Total	<u>28,703</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.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 414 of the 28,703 students reported as being transported by the District.	31	(23)
In conjunction with our general tests of student transportation we identified certain issues related to 255 additional students.	<u>255</u>	<u>(240)</u>
Total	<u>286</u>	<u>(263)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2015-16* issued by the Department of Education. The Santa Rosa 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, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2015 reporting survey periods and the February and June 2016 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 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.*

**Students  
Transported  
Proposed Net  
Adjustments**

1. [Ref. 51] Our general tests disclosed that five students were not marked as riding the bus during the reporting survey periods. We propose the following adjustments:

**October 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students (3)

**February 2016 Survey**

90 Days in Term

Hazardous Walking (1)

All Other FEFP Eligible Students (1) (5)

2. [Ref. 52] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was not enrolled in an ESE Program or the child of parents enrolled in a Teenage Parents Program. We propose the following adjustment:

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**February 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

3. [Ref. 53] Our general tests disclosed that 194 students (14 students were in our test) were incorrectly reported in the Hazardous Walking ridership category. The students were reported in one of three designated hazardous areas that had been previously reevaluated by District personnel and determined not to meet the criteria for hazardous walking conditions. Consequently, the students, who lived less than 2 miles from school, were not otherwise eligible for State transportation funding. We propose the following adjustment:

**October 2015 Survey**

90 Days in Term

Hazardous Walking	(194)	(194)
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4. [Ref. 54] Our general tests disclosed that 51 students (26 students were reported in the October 2015 reporting survey period and 25 students were reported in the February 2016 reporting survey period) were either not listed on the bus drivers' *Bus Attendance Worksheets* (Worksheets) or were not marked by the bus drivers as having ridden the buses during the reporting survey periods. We determined that the 51 students were included in the reported ridership but were from a list that the local day care created and were not included on the Worksheets attested by the bus drivers. The DOE guidance, Florida Department of Education's *Technical Assistance Note: Guidelines for Maintenance of Records for Audits of Transportation Funding, No. T-06-12*, provides that student ridership must be recorded by the bus driver who transported the students during the 11-day window of the reporting survey period, and the bus driver must sign the bus driver report attesting to the students' ridership. Consequently, we were unable to validate the ridership activity for these 51 students. Accordingly, we propose the following adjustments:

**October 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(26)	
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**February 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(25)	(51)
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**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

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

**July 2015 Survey**

12 Days in Term

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

**June 2016 Survey**

12 Days in Term

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

6. [Ref. 56] Our general test disclosed that 12 students (9 students were in our test) were not adequately supported by the bus drivers' reports. Specifically:

- a. 3 students were not marked as being transported on the bus drivers' reports during the reporting survey periods.
- b. 1 student was not marked as being transported on the bus driver's report and was not enrolled during the July 2015 reporting survey period.
- c. 1 student was not listed on the bus driver's report during February 2015 reporting survey period.
- d. 7 students were listed on a bus driver's report covering the July 2015 reporting survey period; however, the bus driver did not sign the report attesting to the report's accuracy.

Consequently, the 12 students were not eligible for State transportation funding. We propose the following adjustments:

**July 2015 Survey**

12 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	(2)	

**October 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(2)	
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**February 2016 Survey**

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>(1)</u>	(12)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

7. [Ref. 57] Four students in our test were reported in the All Other FEFP Eligible Students ridership category; however, the students' IEPs indicated that the students met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

**October 2015 Survey**

12 Days in Term

IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	(2)	

**February 2016 Survey**

12 Days in Term

IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	(2)	0

8. [Ref. 58] Seventeen students (2 students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs indicated the need for an aide on the school bus; however, transportation records demonstrated that aides were not assigned on the reported buses. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2015 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	6	

**February 2016 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(11)	
All Other FEFP Eligible Students	<u>11</u>	<u>0</u>

**Proposed Net Adjustment**

**(263)**

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Santa Rosa County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) that all students are reported in the correct ridership categories and proper documentation is on file to support that reporting; (2) only those students who are documented as enrolled in school during the survey period and recorded on bus drivers' reports as having been transported by the District at least 1 day during the reporting survey period are reported for State transportation funding; (3) students reported in IDEA – PK through Grade 12, Weighted ridership category are documented as meeting one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs; (4) only students who live less than 2 miles from their assigned school and cross a designated hazardous walking location are reported in the Hazardous Walking ridership category; (5) all bus drivers' reports documenting student ridership during the reporting survey periods are timely completed, signed, and dated by the bus drivers who provided the actual transportation, and retained; and (6) ESE students whose IEPs document the need for an aide, are only reported in the IDEA – PK through Grade 12 ridership category if an aide is provided on the bus.

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

#### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

SBE Rules, Chapter 6A-3, FAC, *Transportation*

*Student Transportation General Instructions 2015-16*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of student transportation and related areas is provided below.

### 1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions 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 ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

### 2. Transportation in Santa Rosa County

For the fiscal year ended June 30, 2016, the District received \$6.1 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2015	16	140
October 2015	201	14,398
February 2016	202	14,007
June 2016	<u>19</u>	<u>158</u>
Totals	<u>438</u>	<u>28,703</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*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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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, 2016. 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

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## Santa Rosa County School Board

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Curriculum, Instruction, and Assessment  
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Tim S. Wyrosdick  
Superintendent

BOARD  
Diane L. Scott  
District 1  
Buddy Hlinote  
District 2  
Carol Boston  
District 3  
Jennifer Granse  
District 4  
Scott Peden  
District 5

November 8, 2017

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

Ms. Norman,

The School District of Santa Rosa County accepts your preliminary and tentative report of examination findings regarding our compliance to state requirements for reporting of full-time equivalent (FTE) students for the fiscal year ending June 30, 2016. It is the desire of the Santa Rosa County School District to report all FTE in accordance with state law and state regulations. We believe each finding resulted from unintentional errors that can be corrected through training. In the future, we will make every effort to keep accurate records and files and do so in a timely manner. We will update our Santa Rosa District Schools FTE Local Records Manual to address the issues of concern as indicated in your memorandum dated November 6, 2017. We will provide training of school district personnel as indicated in the following Corrective Action Plan.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tim Wyrosdick", with a checkmark at the end.

Timothy S. Wyrosdick  
Superintendent

A handwritten signature in blue ink, appearing to read "William S. Emerson".

Prepared by William S. Emerson  
Assistant Superintendent

Issue	Corrective Action	District Policy and Procedures Governing Issue	Target Date for Completion
1. Verification of accurate reporting of students' instructional course schedules and that the associated amounts of instructional minutes are accurately reported.	The District will conduct training of school site Administrators and Data Entry personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
2. Verification of complete and accurate reporting of student attendance records with only students who are in membership and in attendance at least one day during the 11-day survey window are reported with the survey results, and that documentation is retained to support this reporting.	The District will conduct training of school site Administrators and Data Entry personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
3. Verification that ELL students' files contain proper documentation to support each student's placement in the English Speakers of Other Languages Program, and that ELL students are not reported beyond the maximum 6-year period allowed for state funding of ESOL.	The District will conduct training of district and school site ESOL staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
4. Verification that ELL students' English language proficiency is assessed and ELL Committees are convened subsequent to these assessments and prior to the students' date entered the United States school anniversary date, and that documentation is retained to support this reporting.	The District will conduct training of district and school site ESOL staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018

5. Verification that ESE students' Matrix of Services forms are reviewed and updated when the new IEPs are prepared, and that these students are reported in accordance with their Matrix of Service forms.	The District will conduct training of district and school site ESE staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
6. Verification of accurate reporting of instructional minutes for students receiving Homebound Instruction based on the homebound instructor's logs that are retained and completed not to exceed the time authorized on the students' IEPs, and that any on-campus instruction is reported in the correct FEPP Program.	The District will conduct training of district Homebound Instruction staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
7. Documentation is retained to support each student's eligibility for enrollment in the Hospital Homebound program.	The District will conduct training of district Homebound Instruction staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
8. Verification of accurate reporting of Career Education Students in accordance with the students' timecards that are complete, signed by the students employer, and retained.	The District will conduct training of school site DCT staff to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
9. Verification and documentation that teachers are properly certified, or if out of field, are timely approved to teach out of field by the School Board, and that parents are appropriately notified of the teachers' out-of-field status.	The District will conduct training of district certification staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
10. Verification that the source documentation supporting student ridership are completed and attested by the bus driver, and are retained to support this reporting.	The District will conduct training of transportation personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
11. Verification that only those students are in membership and are documented as having been transported at least 1 day	The District will conduct training of transportation personnel to review the	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018

during the 11-day window are reported for State transportation funding.	audit findings and will provide corrective guidance regarding this issue.		
12. Documentation requirements for accurate transportation reporting of students in weighted categories.	The District will conduct training of transportation personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018
13. Verification of accurate reporting of student transportation and students' associated criteria for all ridership categories including the vehicle type used to transport the students.	The District will conduct training of transportation personnel to review the audit findings and will provide corrective guidance regarding this issue.	Santa Rosa District Schools FTE Local Records Manual-Revised	1/1/2018