

**ESCAMBIA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2017



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Malcolm Thomas served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Kevin L. Adams from 11-22-16	1
Jeffrey W. Bergosh to 11-21-16	1
Gerald W. Boone, Vice Chair from 11-22-16	2
Linda Moultrie, Chair from 11-22-16, Vice Chair to 11-21-16	3
Patricia Hightower	4
William E. Slayton Jr., Chair to 11-21-16	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 or by telephone at (850) 412-2971.

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ESCAMBIA COUNTY DISTRICT SCHOOL BOARD
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ESCAMBIA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

ASD	Autism Spectrum Disorder
CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

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, Career Education 9-12, and student transportation, the Escambia County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. 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 9 of the 65 students in our ESOL test and 11 of the 72 students in our Career Education 9-12 test. None of the students in our ESOL and Career Education 9-12 tests attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 110 of the 440 students in our student transportation test, in addition to 284 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 45 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 2.6213 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 39.2216 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 387 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$163,190 (negative 39.2216 times \$4,160.71), of which all is applicable to District schools other than charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Escambia 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 Escambia County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 58 schools other than charter schools, 6 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$150.2 million was provided through the FEFP to the District for the District-reported 39,861.42 unweighted FTE as recalibrated, which included 970.38 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School.

The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

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 classified as a student with a disability under the IDEA, 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 \$ 9.9 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 Escambia 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, 2017. 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 2016-17* 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 misstatements 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 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 and Career Education 9-12, the Escambia County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

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 weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 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
April 26, 2018

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, 2017, the Escambia County District School Board (District) reported to the DOE 39,861.42 unweighted FTE as recalibrated, which included 970.38 unweighted FTE as recalibrated for charter schools, at 58 District schools other than charter schools, 6 charter schools, 2 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (69) consisted of the total number of brick and mortar schools and cost centers 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 (15,636) 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 9 of the 65 students in our ESOL test² and 11 of the 72 students in our Career Education 9-12 test.³ None of the students in our ESOL and Career Education 9-12 tests attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students</u>	<u>Recalibrated</u>		<u>Proposed</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	63	16	12,053	184	1	29,279.5800	133.7239	15.9497
Basic with ESE Services	68	20	2,868	140	9	8,584.9700	107.8820	(.9965)
ESOL	38	10	235	65	9	344.6700	44.1698	(4.8595)
ESE Support Levels 4 and 5	33	13	379	188	16	392.5700	142.3349	(10.7785)
Career Education 9-12	10	3	<u>101</u>	<u>72</u>	<u>11</u>	<u>1,259.6300</u>	<u>18.2542</u>	<u>(1.9365)</u>
All Programs	69	20	<u>15,636</u>	<u>649</u>	<u>46</u>	<u>39,861.4200</u>	<u>446.3648</u>	<u>(2.6213)</u>

² For ESOL, the material noncompliance is composed of Findings 5, 6, 10, 15, 19, and 33 on *SCHEDULE D*.

³ For Career Education 9-12, the material noncompliance is composed of Findings 8, 17, 18, 34, 35, and 36 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (403, all applicable to District schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 167 and found exceptions for 11 teachers.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	3.7058	1.103	4.0875
102 Basic 4-8	2.3262	1.000	2.3262
103 Basic 9-12	9.4175	1.001	9.4269
111 Grades K-3 with ESE Services	.8332	1.103	.9190
112 Grades 4-8 with ESE Services	(.2568)	1.000	(.2568)
113 Grades 9-12 with ESE Services	(1.0727)	1.001	(1.0738)
130 ESOL	(4.8595)	1.194	(5.8022)
254 ESE Support Level 4	(6.2381)	3.607	(22.5008)
255 ESE Support Level 5	(4.5404)	5.376	(24.4092)
300 Career Education 9-12	(1.9365)	1.001	(1.9384)
Subtotal	(2.6213)		(39.2216)

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.5002	1.103	.5517
111 Grades K-3 with ESE Services	(.5002)	1.103	(.5517)
Subtotal	.0000		.0000

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	4.2060	1.103	4.6392
102 Basic 4-8	2.3262	1.000	2.3262
103 Basic 9-12	9.4175	1.001	9.4269
111 Grades K-3 with ESE Services	.3330	1.103	.3673
112 Grades 4-8 with ESE Services	(.2568)	1.000	(.2568)
113 Grades 9-12 with ESE Services	(1.0727)	1.001	(1.0738)
130 ESOL	(4.8595)	1.194	(5.8022)
254 ESE Support Level 4	(6.2381)	3.607	(22.5008)
255 ESE Support Level 5	(4.5404)	5.376	(24.4092)
300 Career Education 9-12	(1.9365)	1.001	(1.9384)
Total	(2.6213)		(39.2216)

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 DOE. (See NOTE A5.)

SCHEDULE C

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>#0221</u>	<u>#0281</u>	<u>#0391</u>	
101 Basic K-3	.....	.....	1.5775	1.5775
102 Basic 4-8	1.0667	.....	.4231	1.4898
103 Basic 9-12	.....	1.0890	.....	1.0890
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
112 Grades 4-8 with ESE Services	(.4128)	.....	.....	(.4128)
113 Grades 9-12 with ESE Services	.....	1.0000	.....	1.0000
130 ESOL	(.0667)	(1.0890)	(2.0006)	(3.1563)
254 ESE Support Level 4	.....	(1.0000)	(.5000)	(1.5000)
255 ESE Support Level 5	(.6606)	.....	.....	(.6606)
300 Career Education 9-12	.....	<u>(.4334)</u>	.....	<u>(.4334)</u>
Total	<u>(.0734)</u>	<u>(.4334)</u>	<u>.0000</u>	<u>(.5068)</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>#0461</u>	<u>#0521</u>	<u>#0602</u>	<u>#0916</u>	
101	1.5775	.9095	.....	1.2188	.....	3.7058
102	1.4898	.....	.....	.....	.....	1.4898
103	1.0890	.....	.0827	.....	.....	1.1717
111	.5000	(.1250)	.....	.....	.....	.3750
112	(.4128)	.....	.....	.....	.1560	(.2568)
113	1.0000	.....	.4720	.....	.....	1.4720
130	(3.1563)	(.9095)	(.0827)	(.3462)	.....	(4.4947)
254	(1.5000)	.....	.....	(.8726)	.....	(2.3726)
255	(.6606)	.....	(.4720)	.....	(.1560)	(1.2886)
300	<u>(.4334)</u>	<u>.....</u>	<u>(.5220)</u>	<u>.....</u>	<u>.....</u>	<u>(.9554)</u>
Total	<u>(.5068)</u>	<u>(.1250)</u>	<u>(.5220)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.1538)</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>#0921</u>	<u>#0922</u>	<u>#0924</u>	<u>#0933</u>	
101	3.7058	.....	.....	.....	.....	3.7058
102	1.4898	.8364	.....	.....	.....	2.3262
103	1.1717	.....	4.8766	.....	.....	6.0483
111	.3750	.....	.....	.4582	.....	.8332
112	(.2568)	.....	.....	.....	.....	(.2568)
113	1.4720	.....	.....	.....	(.0200)	1.4520
130	(4.4947)	.....	.....	.....	.....	(4.4947)
254	(2.3726)	(.8364)	(2.5291)	.....	.....	(5.7381)
255	(1.2886)	.....	(2.3475)	(.9582)	.4000	(4.1943)
300	<u>(.9554)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.9554)</u>
Total	<u>(1.1538)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.3800</u>	<u>(1.2738)</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>#0951</u>	<u>#0962</u>	<u>#2106*</u>	<u>#7004</u>	
101	3.7058	.....	.....	.5002	.....	4.2060
102	2.3262	.....	.....	.....	.....	2.3262
103	6.0483	3.1777	.....	.....	.2827	9.5087
111	.8332	.....	.....	(.5002)	.....	.3330
112	(.2568)	.....	.....	.....	.....	(.2568)
113	1.4520	(3.0000)	.5000	.....	(.2827)	(1.3307)
130	(4.4947)	(.3648)	.....	.....	.....	(4.8595)
254	(5.7381)	.....	(.5000)	.....	.....	(6.2381)
255	(4.1943)	.....	(.0125)	.....	.....	(4.2068)
300	<u>(.9554)</u>	<u>(.9811)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.9365)</u>
Total	<u>(1.2738)</u>	<u>(1.1682)</u>	<u>(.0125)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.4545)</u>

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

*Charter School

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>	
		<u>#7006</u>	<u>Total</u>
101 Basic K-3	4.2060	.....	4.2060
102 Basic 4-8	2.3262	.....	2.3262
103 Basic 9-12	9.5087	(.0912)	9.4175
111 Grades K-3 with ESE Services	.3330	.....	.3330
112 Grades 4-8 with ESE Services	(.2568)	.....	(.2568)
113 Grades 9-12 with ESE Services	(1.3307)	.2580	(1.0727)
130 ESOL	(4.8595)	.....	(4.8595)
254 ESE Support Level 4	(6.2381)	.....	(6.2381)
255 ESE Support Level 5	(4.2068)	(.3336)	(4.5404)
300 Career Education 9-12	<u>(1.9365)</u>	<u>.....</u>	<u>(1.9365)</u>
Total	<u>(2.4545)</u>	<u>(.1668)</u>	<u>(2.6213)</u>

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

SCHEDULE D

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 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 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.

Ransom Middle School (#0221)

1. [Ref. 22101] The homebound instructor's contact log for one ESE student enrolled in the Hospital and Homebound Program was not available at the time of our examination and could not be subsequently located. We also noted that the student was reported for more instructional time than was scheduled by the student's IEP. We propose the following adjustment:

255 ESE Support Level 5	(.0734)	(.0734)
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2. [Ref. 22102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5872	
255 ESE Support Level 5	(.5872)	.0000

3. [Ref. 22103] The EP for one student in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

Findings

Ransom Middle School (#0221) (Continued)

4. [Ref. 22171] The parents of a student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.0667	
130 ESOL	(.0667)	.0000
		(.0734)

Escambia High School (#0281)

5. [Ref. 28101] The ELL Committee for one ELL student did not document at least two criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2120	
130 ESOL	(.2120)	.0000

6. [Ref. 28102] The *ELL Student Plans (Plans)* for two students enrolled in the ESOL Program were incomplete as the *Plans* did not include the students' course schedules identifying the classes that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.4240	
130 ESOL	(.4240)	.0000

7. [Ref. 28103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

8. [Ref. 28104] The timecards for three Career Education 9-12 students who participated in OJT were either not available at the time of our examination and could not be subsequently located (one student), supported less time than was reported (one student), or indicated that the student did not work during the reporting survey period (one student). We propose the following adjustment:

300 Career Education 9-12	(.4334)	(.4334)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Escambia High School (#0281) (Continued)

9. [Ref. 28171/72/73] The parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. We propose the following:

<u>Ref. 28171</u>		
103 Basic 9-12	.1510	
130 ESOL	<u>(.1510)</u>	.0000
 <u>Ref. 28172</u>		
103 Basic 9-12	.1510	
130 ESOL	<u>(.1510)</u>	.0000
 <u>Ref. 28173</u>		
103 Basic 9-12	.1510	
130 ESOL	<u>(.1510)</u>	.0000
		<u>(.4334)</u>

Oakcrest Elementary School (#0391)

10. [Ref. 39101] Two ELL students' English language proficiency was not assessed within 30 school days prior to the students' DEUSS anniversary dates. In addition, an ELL Committee was not convened for one of the students to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4231	
102 Basic 4-8	.4231	
130 ESOL	<u>(.8462)</u>	.0000

11. [Ref. 39102] 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	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

12. [Ref. 39171] One teacher taught Basic subject area classes that included ELL students 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:

101 Basic K-3	1.1544	
130 ESOL	<u>(1.1544)</u>	.0000
		<u>.0000</u>

Findings

Scenic Heights Elementary School (#0461)

13. [Ref. 46101] An attendance record for one student in the Gifted Program was not available at the time of our examination and could not be subsequently located. In addition, an EP was not in the student's file to support the student's reporting in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	(.1250)	(.1250)
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14. [Ref. 46171] One teacher taught Basic subject area classes that included ELL students 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:

101 Basic K-3	.9095	
130 ESOL	(.9095)	.0000
		(.1250)

J. M. Tate Senior High School (#0521)

15. [Ref. 52101] An ELL Committee for one student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the student's *ELL Student Plan (Plan)* was incomplete as the *Plan* did not include the student's course schedule identifying the classes that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.0827	
130 ESOL	(.0827)	.0000

16. [Ref. 52102] The *Matrix of Services* form for one ESE student was not updated when the student enrolled in a new school to accurately reflect the services provided to the student at the new school. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4720	
255 ESE Support Level 5	(.4720)	.0000

17. [Ref. 52103] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.3118)	(.3118)
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Findings

J. M. Tate Senior High School (#0521) (Continued)

18. [Ref. 52104] The timecards for two 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 propose the following adjustment:

300 Career Education 9-12	(.2102)	(.2102)
		(.5220)

Reinhardt Holm Elementary School (#0602)

19. [Ref. 60201] An ELL Committee for one student was not convened to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.3462	
130 ESOL	(.3462)	.0000

20. [Ref. 60271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required the ASD Endorsement. 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	.8726	
254 ESE Support Level 4	(.8726)	.0000
		.0000

Escambia Juvenile Detention Center (#0916)

21. [Ref. 91671] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Mathematics but taught a course that required certification in Social Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the student is already cited in Finding 22 (Ref. 91601), we present this disclosure finding with no proposed adjustment.

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22. [Ref. 91601] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Escambia Juvenile Detention Center (#0916) (Continued)

112 Grades 4-8 with ESE Services	.1560	
255 ESE Support Level 5	<u>(.1560)</u>	<u>.0000</u>
		<u>.0000</u>

L. D. McArthur Elementary School (#0921)

23. [Ref. 92171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required the ASD Endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.8364	
254 ESE Support Level 4	<u>(.8364)</u>	<u>.0000</u>
		<u>.0000</u>

Escambia Westgate Center (#0922)

24. [Ref. 92201] 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	(.5002)	
255 ESE Support Level 5	<u>.5002</u>	<u>.0000</u>

25. [Ref. 92271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required the ASD Endorsement. 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	4.8766	
254 ESE Support Level 4	(2.0289)	
255 ESE Support Level 5	<u>(2.8477)</u>	<u>.0000</u>
		<u>.0000</u>

Lakeview Special Education (#0924)

26. [Ref. 92401] One ESE student was not in attendance during the October 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

Findings

Lakeview Special Education (#0924) (Continued)

255 ESE Support Level 5	(.5000)	(.5000)
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27. [Ref. 92402] The *Matrix of Services* form for one ESE student was not dated. Consequently, we were unable to determine if the *Matrix of Services* form had been reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4582	
255 ESE Support Level 5	(.4582)	.0000
		(.5000)

Hospital and Homebound Program (#0933)

28. [Ref. 93305] Our examination of the Schools' attendance recordkeeping procedures disclosed that adequate procedures were not always in place to ensure the complete and accurate reporting of students' attendance (three students in our Basic with ESE Services test). Students reported in the School were provided services in one of three general settings: direct one-on-one services at home, services from a residential facility located outside of the county (Carlton Palms Educational Center in Lake County), or services from an affiliated residential psychiatric center (The Meridian).

Our examination of The Meridian's attendance records disclosed that students were scheduled for 3 hours of educational instruction daily from 8:00 a.m. to 11:00 a.m., which included access to an online program as a basis for the curriculum as well as certified teachers assigned to the classroom to teach the subject matter. However, we noted that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* (pages 6 through 11), The Meridian did not maintain attendance records completed by teachers and the students' attendance was not consistently recorded in the District's automated attendance software system (Focus). In response to our inquiries, the students' computer log-in activity was retrieved and, since we were able to verify that students were in attendance at least 1 of the 11 days of the applicable reporting survey periods, we present this disclosure finding with no proposed adjustment.

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Findings

Hospital and Homebound Program (#0933) (Continued)

29. [Ref. 93301] One ESE student was reported for 150 CMW of homebound instruction in each of the reporting survey periods; however, the student was only scheduled to receive 120 CMW of such instruction. We propose the following adjustment:

255 ESE Support Level 5	(.0200)	(.0200)
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30. [Ref. 93302] One ESE student was provided 1,560 CMW of instruction but was only reported for 180 CMW of such instruction in the October 2016 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	.4200	.4200
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31. [Ref. 93304] One ESE student in our ESE Support Levels 4 and 5 test was not in attendance during the February 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0200)	(.0200)
		.3800

Washington Senior High School (#0951)

32. [Ref. 95101] School records did not demonstrate that the EPs for three ESE students were reviewed or updated for the 2016-17 school year. We propose the following adjustment:

103 Basic 9-12	3.0000	
113 Grades 9-12 with ESE Services	(3.0000)	.0000

33. [Ref. 95102] Two ELL students' *ELL Student Plans* were incomplete as the students' course schedules in the students' files were not current for the reporting survey period. Consequently, the specific courses that were to employ ESOL strategies were not available at the time of the reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2972	
130 ESOL	(.2972)	.0000

34. [Ref. 95103] One Career Education 9-12 student was not in attendance during the February 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Washington Senior High School (#0951) (Continued)

103 Basic 9-12	(.0606)	
300 Career Education 9-12	<u>(.3422)</u>	(.4028)

35. [Ref. 95104] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.4929)</u>	(.4929)
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36. [Ref. 95105] School records for one Career Education 9-12 student who participated in OJT were not maintained to evidence the name of the employer that provided the training opportunity for the student during the October 2016 reporting survey period. Consequently, the validity of the information presented on the student's timecards could not be substantiated. We propose the following adjustment:

300 Career Education 9-12	<u>(.1460)</u>	(.1460)
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37. [Ref. 95106] One course was incorrectly reported in the June 2017 reporting survey period for one Basic student (not in our test) based on the student passing an end-of-course assessment. The student was previously enrolled in the course during the 2016-17 regular school year (i.e., reporting survey periods 2 and 3); therefore, the course was not eligible for funding in the June 2017 reporting survey period (reporting survey period 4). We propose the following adjustment:

103 Basic 9-12	<u>(.1265)</u>	(.1265)
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38. [Ref. 95171] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL until after the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.0676	
130 ESOL	<u>(.0676)</u>	<u>.0000</u>
		<u>(1.1682)</u>

County Administrative Annex (#0962)

39. [Ref. 96201] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

Findings

County Administrative Annex (#0962) (Continued)

40. [Ref. 96202] One ESE PK student was reported for more homebound instruction minutes (60 CMW or .0250 FTE) during the October 2016 reporting survey period than was scheduled according to the student's IEP (30 CMW or .0125 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.0125)	(.0125)
		(.0125)

Byrneville Elementary School, Inc. (#2106) Charter School

41. [Ref. 210601] The IEP for one ESE student did not include the signature page. We propose the following adjustment:

101 Basic K-3	.5002	
111 Grades K-3 with ESE Services	(.5002)	.0000
		.0000

Escambia Virtual Academy Franchise (#7004)

42. [Ref. 700401] We noted the following exceptions involving the EPs of two ESE virtual education students: the file for one student did not contain an EP covering the 2016-17 school year and the EP for the other student did not include a signature page. We propose the following adjustment:

103 Basic 9-12	.2827	
113 Grades 9-12 with ESE Services	(.2827)	.0000
		.0000

Escambia Virtual Instruction (Course Offerings) (#7006)

43. [Ref. 700601] Two courses for one Basic virtual education student were not reported in the October 2016 or February 2017 reporting survey periods and School records did not evidence when the courses were completed. We propose the following adjustment:

103 Basic 9-12	(.1668)	(.1668)
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44. [Ref. 700602] The EP for one ESE virtual education student covering the 2016-17 school year was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Escambia Virtual Instruction (Course Offerings) (#7006) (Continued)

103 Basic 9-12	.0756	
113 Grades 9-12 with ESE Services	<u>(.0756)</u>	.0000

45. [Ref. 700603] Two ESE virtual education students were incorrectly reported in Program No. 255 (ESE Support Level 5). The students were enrolled in the Hospital and Homebound Program but did not receive individual instruction; consequently, the students should have been reported in Program No. 113 (Basic 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3336	
255 ESE Support Level 5	<u>(.3336)</u>	.0000
		<u>(.1668)</u>

Proposed Net Adjustment		<u>(2.6213)</u>
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SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Escambia County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the 11-day reporting survey period are reported for FEFP funding, and that attendance procedures are properly followed and records are maintained in compliance with State law, SBE rules, and the DOE's *Comprehensive Management information System: Automated Student Attendance Recordkeeping System Handbook*; (2) *Matrix of Services* forms and *ELL Student Plans* are complete, timely prepared, and are retained in the students' files; (3) documentation is maintained on file that supports ELL Committees' consideration of the criteria specified by SBE Rule 6A-6.09022(3), FAC, to support a student's continued ESOL placement, and *ELL Student Plans* identify all of the courses that are to employ ESOL strategies; (4) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the 3-year base period) is timely assessed and ELL Committees are timely convened subsequent to these assessments; (5) students are reported in the proper FEFP funding categories for the correct amount of FTE and adequate documentation is retained on file to support that reporting, particularly for students in ESE Programs; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms; (7) there is evidence that the *Matrix of Services* forms have been reviewed or updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (8) students' files are retained; (9) students' IEPs and EPs are completed and updated timely and are maintained in the students' files; (10) students are reported in the Hospital and Homebound Program for the instructional time as scheduled by the students' IEPs and supported by the homebound teachers' contact logs that are properly maintained; (11) students in Career Education 9-12 who participate in OJT are gainfully employed by verifiable employers, reported in accordance with timecards that are accurately completed, signed, and all supporting documentation is retained in readily accessible files; (12) the course schedules and associated FTE of students' who are enrolled in virtual education programs are accurately reported and successfully completed; (13) teachers are appropriately certified or, if teaching out of field, are timely approved by the District School Board to teach out of field; (14) teachers of ELL students earn the number of in-service training points required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines; (15) parents are appropriately notified when their children are assigned to teachers teaching out of field; and (16) FTE is accurately reported for students who have passed an end-of-course 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 2016-17

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 2016-17

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 2016-17

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-6.0331, 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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Escambia 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 Escambia 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 Escambia County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 58 schools other than charter schools, 6 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$150.2 million was provided through the FEFP to the District for the District-reported 39,861.42 unweighted FTE as recalibrated, which included 970.38 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

5. Calculation of FEFP Funds

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

6. FTE Reporting 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 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed from July 11 through 15, 2016; Survey 2 was performed from October 10 through 14, 2016; Survey 3 was performed from February 6 through 10, 2017; and Survey 4 was performed from June 12 through 16, 2017.

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*

NOTE B – TESTING FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the DOE for the fiscal year ended June 30, 2017. 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. Ransom Middle School	1 through 4
2. Ensley Elementary School	NA
3. Escambia High School	5 through 9
4. Ferry Pass Elementary School	NA
5. Oakcrest Elementary School	10 through 12
6. Scenic Heights Elementary School	13 and 14
7. J. M. Tate Senior High School	15 through 18
8. Reinhardt Holm Elementary School	19 and 20
9. Escambia Juvenile Detention Center	21 and 22
10. L. D. McArthur Elementary School	23
11. Escambia Westgate Center	24 and 25
12. Lakeview Special Education	26 and 27
13. Hospital and Homebound Program	28 through 31
14. Washington Senior High School	32 through 38
15. County Administrative Annex	39 and 40
16. Beulah Academy of Science*	NA
17. Byrnesville Elementary School, Inc.*	41
18. Escambia Virtual Instruction Program	NA
19. Escambia Virtual Academy Franchise	42
20. Escambia Virtual Instruction (Course Offerings)	43 through 45

* Charter School



Sherrill F. Norman, CPA
Auditor General

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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 Escambia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* 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 misstatements 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 student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Escambia County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

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 weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government*

⁴ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Auditing Standards and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance 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.

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
April 26, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2017. (See NOTE B.) The population of vehicles (727) 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 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (44,575) 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	57
Hazardous Walking	9,493
IDEA – PK through Grade 12, Weighted	2,030
All Other FEFP Eligible Students	<u>32,995</u>
Total	<u>44,575</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 110 of 440 students in our student transportation test.⁵

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(4)	-	-
Our tests included 440 of the 44,575 students reported as being transported by the District.	-	110	(103)
In conjunction with our general tests of student transportation we identified certain issues related to 284 additional students.	-	<u>284</u>	<u>(284)</u>
Total	<u>(4)</u>	<u>394</u>	<u>(387)</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 DOE.

SCHEDULE G

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 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

Findings

**Students
Transported
Proposed Net
Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The number of buses in operation was overreported by four buses. One bus was incorrectly coded with an invalid bus number (Bus 01-15 rather than 1-15) for one student and three passenger vehicles were incorrectly reported as buses. In addition, District transportation records did not demonstrate that one student was provided transportation during the October 2016 reporting survey period. We propose the following adjustments:

October 2016 Survey

Number of Buses in Operation (2)

85 Days in Term

All Other FEFP Eligible Students (1) (1)

February 2017 Survey

Number of Buses in Operation (2)
(4)

Findings

2. [Ref. 52] Our review of the bus drivers' reports disclosed that reports for five buses were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Consequently, the ridership of the 219 students (2 students were in our test) reported on these buses could not be validated. We propose the following adjustments:

October 2016 Survey

85 Days in Term

IDEA - PK through Grade 12, Weighted	(13)
All Other FEFP Eligible Students	(68)

February 2017 Survey

94 Days in Term

All Other FEFP Eligible Students	(138)	(219)
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3. [Ref. 53] Our general tests disclosed that one student was incorrectly reported as being transported by passenger car. The student was listed on a bus driver's report; however, the student was not marked as riding the bus during the reporting survey period. We propose the following adjustment:

October 2016 Survey

85 Days in Term

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

4. [Ref. 54] Our general tests disclosed that 17 students were either not marked on the bus drivers' reports as riding (15 students) or not listed on the bus drivers' reports (2 students). We propose the following adjustment:

October 2016 Survey

85 Days in Term

All Other FEFP Eligible Students	(17)	(17)
----------------------------------	------	------

5. [Ref. 56] Our general tests disclosed that 44 students were incorrectly reported for State transportation funding. The students were reported in the Hazardous Walking ridership category (28 students) or in the ALL Other FEFP Eligible Students ridership category (16 students). All 44 students were provided transportation from their assigned school to another school (i.e., center-to-center) to attend a Gifted Program. Only ESE students with disabilities who are classified under the IDEA when transported from one school center to another are eligible for State transportation funding. ESE students enrolled in the Gifted Program are not considered students with disabilities as noted in *(Finding Continues on Next Page)*

Findings

the Florida Department of Education's *Student Transportation General Instructions 2016-17* (pages 1 and 2), and SBE Rules 6A-6.03411(1)(f)1., 6A-6.03019, and 6A-6.030191, FAC. Since none of the above-noted students were otherwise eligible to be reported for State transportation funding, we propose the following adjustments:

October 2016 Survey

19 Days in Term

Hazardous Walking	(4)
-------------------	-----

18 Days in Term

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

16 Days in Term

Hazardous Walking	(2)
All Other FEFP Eligible Students	(4)

15 Days in Term

Hazardous Walking	(9)
All Other FEFP Eligible Students	(3)

February 2017 Survey

94 Days in Term

Hazardous Walking	(10)
All Other FEFP Eligible Students	(6)

20 Days in Term

Hazardous Walking	(3)
All Other FEFP Eligible Students	<u>(2)</u> (44)

6. [Ref. 57] Our general tests disclosed that four students were in jail or juvenile detention during the reporting survey periods and were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2016 Survey

85 Days in Term

All Other FEFP Eligible Students	(3)
----------------------------------	-----

June 2017 Survey

94 Days in Term

All Other FEFP Eligible Students	<u>(1)</u> (4)
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Findings

7. [Ref. 58] Our review of the student ridership disclosed that 23 students who attended the PACE Center for Girls Program were reported for an incorrect number of DIT. The students were reported for 51 or 94 DIT rather than 22 DIT, in accordance with the School's instructional calendar. We propose the following adjustment:

June 2017 Survey

94 Days in Term

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

All Other FEFP Eligible Students	(22)	
----------------------------------	------	--

22 Days in Term

All Other FEFP Eligible Students	<u>23</u>	0
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8. [Ref. 59] Our general tests of the student ridership disclosed that 39 students were reported for an incorrect number of DIT. Thirteen students in the October 2016 reporting survey period were reported for 28 or 49 DIT rather than 67 or 53 DIT and 26 students in the February 2017 reporting survey period were reported for 16, 52, 90, or 94 DIT rather than 14, 75, 94, or 67 DIT, respectively, in accordance with the schools' instructional schedules. We propose the following adjustments:

October 2016 Survey

67 Days in Term

All Other FEFP Eligible Students	10	
----------------------------------	----	--

53 Days in Term

All Other FEFP Eligible Students	3	
----------------------------------	---	--

49 Days in Term

All Other FEFP Eligible Students	(3)	
----------------------------------	-----	--

28 Days in Term

All Other FEFP Eligible Students	(10)	
----------------------------------	------	--

February 2017 Survey

94 Days in Term

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

All Other FEFP Eligible Students	1	
----------------------------------	---	--

90 Days in Term

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

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>75 Days in Term</u>		
All Other FEFP Eligible Students	8	
<u>67 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>52 Days in Term</u>		
All Other FEFP Eligible Students	(8)	
<u>16 Days in Term</u>		
All Other FEFP Eligible Students	(16)	
<u>14 Days in Term</u>		
All Other FEFP Eligible Students	<u>16</u>	0

9. [Ref. 60] Seven students in our test were not properly documented as riding a bus during the reporting survey periods. Our review disclosed that there was no bus documentation to support the ridership of students reported on general-purpose transportation (city buses) (four students), and the District's bus drivers' reports did not indicate the students were transported during the reporting survey periods (two students) or the student's name was not listed on the bus driver's report (one student). We propose the following adjustments:

July 2016 Survey

29 Days in Term

Teenage Parents and Infants	(1)	
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October 2016 Survey

85 Days in Term

Teenage Parents and Infants	(2)	
All Other FEFP Eligible Students	(1)	

February 2017 Survey

94 Days in Term

Teenage Parents and Infants	(1)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(1)</u>	(7)

10. [Ref. 61] Seven students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. One student's IEP did not indicate the need for ESY services; therefore, the student was not eligible to be reported for State transportation funding in the July 2016 reporting survey. The IEPs for five students did
(Finding Continues on Next Page)

Findings

not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category and the IEP for one other student indicated that the student needed an aide for medical reasons not related to the student's specific learning disability. However, we determined that five of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2016 Survey

7 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
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October 2016 Survey

85 Days in Term

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

February 2017 Survey

94 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	2	

June 2017 Survey

16 Days in Term

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

11. [Ref. 62] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

July 2016 Survey

29 Days in Term

All Other FEFP Eligible Students	(2)	
----------------------------------	-----	--

October 2016 Survey

85 Days in Term

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

February 2017 Survey

94 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(4)
----------------------------------	------------	-----

Findings

12. [Ref. 63] Two students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2016 Survey

85 Days in Term

Hazardous Walking	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

13. [Ref. 55/64] Sufficient documentation was not maintained to support the reporting of 88 students in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), effective July 1, 2015, among other things, amended Section 1006.23, Florida Statutes, and made revisions to the criteria used to determine a hazardous walking condition for public school students and to the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries, District personnel indicated that the District provided the requested information with the exception of the names of agency officials who inspected and concurred with the hazardous segments 10 years ago, and that DOE has had that information in its database for years. However, our review of the District’s procedures for implementing the changes established in Chapter 2015-101, Laws of Florida, disclosed that the District did not have the documentation required by Section 1006.23(2), Florida Statutes, and the DOE’s Technical Assistance Note. We propose the following adjustments:

Findings

Students Transported Proposed Net Adjustments

We propose the following adjustments:

Ref. 55

October 2016 Survey

85 Days in Term

Hazardous Walking

(3)

February 2017 Survey

94 Days in Term

Hazardous Walking

(2)

(5)

Ref. 64

October 2016 Survey

85 Days in Term

Hazardous Walking

(40)

February 2017 Survey

94 Days in Term

Hazardous Walking

(43)

(83)

Proposed Net Adjustment

(387)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Escambia County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students and the number of DIT are accurately reported; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are retained and timely completed, signed, and dated by the bus drivers who provided the transportation; (3) 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; (4) students reported in IDEA – PK through Grade 12, Weighted ridership category are documented as meeting at least one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs and those students reported for ESY services in the summer reporting surveys are scheduled for those services on the students' IEPs; (5) 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; (6) the distance from home to school is verified as being 2 miles or more prior to reporting students in the All Other FEFP Eligible Students ridership category; (7) ESE students who are transported from center to center to attend Gifted Programs are not reported as center-to-center students with disabilities eligible for reporting in the ALL Other FEFP Eligible Students ridership category; and (8) District transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain as required by Section 1006.23 Florida Statutes.

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 2016-17

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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 classified as a student with a disability under the IDEA, 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 Escambia County

For the fiscal year ended June 30, 2017, the District received \$9.9 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 2016	89	90
October 2016	279	22,382
February 2017	274	22,009
June 2017	<u>85</u>	<u>94</u>
Totals	<u>727</u>	<u>44,575</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*

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
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MALCOLM THOMAS, SUPERINTENDENT

April 26, 2018

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

Re: Preliminary and Tentative Report
Florida Education Finance Program
Full-Time Equivalent (FTE) Students and Student Transportation
For the Fiscal Year Ended June 30, 2017

Dear Ms. Norman:

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

Full-Time Equivalent Student Enrollment

In accordance with the recommendations of the Auditor General, the District will continue to improve its efforts to: (1) report only students who meet proper attendance and membership requirements, (2) report students in the correct funding categories and maintain adequate supporting documentation, (3) maintain accurate OJT timecards for students in Career Education 9-12 programs and ensure that reported students were gainfully employed during the survey period, (4) improve the recordkeeping, monitoring, and compliance of the ESOL program and its requirements, (5) ensure that students' course schedules are reported in accordance with appropriate bell schedules, (6) improve the recordkeeping, monitoring, and compliance of the ESE program, (7) ensure that teachers are properly certified or, if approved by the School Board to teach out-of-field courses, that parents are properly notified, (8) FTE is accurately reported for students who have passed an end-of-course assessment, (9) student's in the Hospital and Homebound program are properly reported for instructional time according to their IEP and teacher contact logs, (10) virtual education programs are accurate and successful completions are properly reported, and (11) teachers of ELL students earn the appropriate number of in-service training points within the required timelines.

The District will provide consistent training to appropriate staff, including school principals and certain support staff, on the FTE survey process consistent with the requirements of the FDOE FTE General Instructions. In addition, the various program administrators will work with

District level staff to improve the understanding of FTE reporting and recordkeeping requirements relating to each area of program expertise.

Student Transportation

In accordance with the recommendations of the Auditor General, the District will continue to improve its efforts to: (1) accurately report the number of buses in operation, (2) report the correct ridership categories and ensure that the categories are consistent with appropriate grade levels, (3) accurately report and document Center-to-Center student ridership for ESE students, (4) properly report and serve students who have IEPs requiring transportation services, (5) determine that student ridership categories are properly applied and that only eligible students are reported, (6) ensure that bus drivers accurately complete and sign ridership reports, and (7) District transportation and local governmental entities properly inspect and identify hazardous walking locations according to the requirements of Section 1006.23 Florida Statutes.

The District does, however, have concerns about the hazardous walking ridership category. Prior Technical Assistance Notes (TANs) published by FDOE did not appear to be consistent and did not address the District's responsibility to update the Department's hazardous walking database which was decommissioned without District notification. Since all of the District's hazardous walking segments had been previously reported and entered into the database, the subsequent decommissioning of that database without prior notification placed the District in a position of defending records that no longer exist at FDOE. The District will evaluate its option to appeal any adverse results of this issue during the on-going process and timeline.

We appreciate the opportunity to respond to these findings. Please contact the District if you require further clarification on any issues.

Sincerely,



Malcolm Thomas
Superintendent