

Report No. 2020-202
May 2020

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**ESCAMBIA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2019



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Malcolm Thomas served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Kevin L. Adams	1
Paul H. Fetsko from 11-20-18	2
Gerald Boone, Chair through 11-19-18	2
Dr. Laura Dortch Edler from 11-20-18	3
Lee Hansen through 11-19-18	3
Patricia Hightower, Chair from 11-20-18 Vice Chair through 11-19-18	4
William E. Slayton Jr., Vice Chair from 11-20-18	5

The team leader was Alice Pounds, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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ESCAMBIA COUNTY DISTRICT SCHOOL BOARD
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ESCAMBIA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
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 Basic with ESE Services, 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, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	123	3	2%	26	-	NA
ESOL	91	2	2%	31	2	6%
Career Education 9-12	126	-	NA	19	-	NA
Totals	<u>340</u>	<u>5</u>		<u>76</u>	<u>2</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 50 of the 430 students in our student transportation test, in addition to 40 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 44 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.7001 (all applicable to District schools) but has a potential impact on the District's weighted FTE of negative 35.6201 (35.5782 applicable to District schools other than charter schools and .0419 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 88 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, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$149,762 (negative 35.6201 times \$4,204.42), of which \$149,586 is applicable to District schools other than charter schools and \$176 is applicable to charter schools.

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

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the 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 56 schools other than charter schools, 5 charter schools, 5 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$153.8 million was provided through the FEFP to the District for the District-reported 39,619.87 unweighted FTE as recalibrated, which included 890.68 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 (DJJ) 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 DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ 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 DJJ 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 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 \$8.5 million for student transportation as part of the State funding through the FEFP.

¹ FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. 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 2018-19* 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 including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our Basic with Exceptional Student Education Services, 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 Basic with Exceptional Student Education Services, 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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

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 weaknesses² in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the 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

² 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.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, 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 including teacher certification 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
May 19, 2020

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, 2019, the Escambia County District School Board (District) reported to the DOE 39,619.87 unweighted FTE as recalibrated, which included 890.68 unweighted FTE as recalibrated for charter schools, at 56 District schools other than charter schools, 5 charter schools, 5 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, 2019. (See NOTE B.) The population of schools (69) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (13,847) 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 26 of the 123 students in our Basic with ESE Services test,³ 31 of the 91 students in our ESOL test,⁴ and 19 of the 126 students in our Career Education 9-12 test.⁵ Three (2 percent) of the 123 students in our Basic with ESE Services test attended charter schools and none of the 26 students with exceptions attended charter schools, 2 (2 percent) of the 91 students in our ESOL test attended charter schools and 2 (6 percent) of the 31 students with exceptions attended charter schools. None of the 126 students in our Career Education 9-12 test attended charter schools.

³ For Basic with ESE Services, the material noncompliance is composed of Findings 4, 6, 7, 14, 15, 22, 23, 30, 33, 37, 38, 42, and 44 on *SCHEDULE D*.

⁴ For ESOL, the material noncompliance is composed of Findings 1, 2, 3, 8, 13, 16, 25, 26, 27, 28, and 41 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 9, 10, 17, 18, 24, 36, and 39 on *SCHEDULE D*.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	64	14	10,395	162	3	28,742.3600	116.5452	48.6347
Basic with ESE Services	67	15	2,672	123	26	8,890.7900	92.4856	(13.9151)
ESOL	39	10	309	91	31	346.7600	56.7450	(16.9921)
ESE Support Levels 4 and 5	33	9	279	138	4	341.5900	105.1302	(7.1269)
Career Education 9-12	10	5	<u>192</u>	<u>126</u>	<u>19</u>	<u>1,298.3700</u>	<u>33.9408</u>	<u>(15.3007)</u>
All Programs	69	15	<u>13,847</u>	<u>640</u>	<u>83</u>	<u>39,619.8700</u>	<u>404.8468</u>	<u>(4.7001)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (366, of which 364 are applicable to District schools other than charter schools and 2 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to 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 134 and found exceptions for 8 teachers. Two (1 percent) of the 134 teachers in our test taught at charter schools and 1 (14 percent) of the 7 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.8184	1.108	.9068
102 Basic 4-8	5.7626	1.000	5.7626
103 Basic 9-12	41.5085	1.000	41.5085
111 Grades K-3 with ESE Services	(.5273)	1.108	(.5842)
112 Grades 4-8 with ESE Services	(1.0802)	1.000	(1.0802)
113 Grades 9-12 with ESE Services	(12.3076)	1.000	(12.3076)
130 ESOL	(16.4469)	1.185	(19.4896)
254 ESE Support Level 4	(2.5784)	3.619	(9.3312)
255 ESE Support Level 5	(4.5485)	5.642	(25.6626)
300 Career Education 9-12	(15.3007)	1.000	(15.3007)
Subtotal	(4.7001)		(35.5782)

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.5452	1.108	.6041
130 ESOL	(.5452)	1.185	(.6460)
Subtotal	.0000		(.0419)

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	1.3636	1.108	1.5109
102 Basic 4-8	5.7626	1.000	5.7626
103 Basic 9-12	41.5085	1.000	41.5085
111 Grades K-3 with ESE Services	(.5273)	1.108	(.5842)
112 Grades 4-8 with ESE Services	(1.0802)	1.000	(1.0802)
113 Grades 9-12 with ESE Services	(12.3076)	1.000	(12.3076)
130 ESOL	(16.9921)	1.185	(20.1356)
254 ESE Support Level 4	(2.5784)	3.619	(9.3312)
255 ESE Support Level 5	(4.5485)	5.642	(25.6626)
300 Career Education 9-12	(15.3007)	1.000	(15.3007)
Total	(4.7001)		(35.6201)

- 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>#0061</u>	<u>#0281</u>	<u>#0391</u>	
101 Basic K-3	.....	.....	.8184	.8184
102 Basic 4-8	4.9444	.....	.8182	5.7626
103 Basic 9-12	.....	2.6213	.....	2.6213
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(1.0000)	.....	.....	(1.0000)
113 Grades 9-12 with ESE Services	.....	(2.4869)	.....	(2.4869)
130 ESOL	(3.9444)	(.5592)	(1.6366)	(6.1402)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	(.7058)	.....	(.7058)
Total	<u>.0000</u>	<u>(1.1306)</u>	<u>.0000</u>	<u>(1.1306)</u>

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

No.	Brought Forward	Proposed Adjustments (1)				Balance Forward
		#0411	#0862	#0922	#0933	
101	.8184	.....	.....	.....	.....	.8184
102	5.7626	.....	.....	.....	.....	5.7626
103	2.6213	20.1177	8.4670	5.7443	(.3000)	36.6503
111	.0000	.....	.....	(.5000)	(.0273)	(.5273)
112	(1.0000)	.....	.....	.....	(.0802)	(1.0802)
113	(2.4869)	(1.0002)	(3.5164)	.....	(.0600)	(7.0635)
130	(6.1402)	(5.4264)	(4.8803)	.....	.....	(16.4469)
254	.0000	.....	(.0703)	(2.4481)	(.0600)	(2.5784)
255	.0000	(1.4998)	.....	(3.2962)	.2475	(4.5485)
300	(.7058)	(12.9396)	(.3610)	.....	.....	(14.0064)
Total	(1.1306)	(.7483)	(.3610)	(.5000)	(.2800)	(3.0199)

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>#1231</u>	<u>#2104*</u>	<u>#7004</u>	
101	.8184	.....	.....	.5452	.....	1.3636
102	5.7626	.....	.....	.....	.....	5.7626
103	36.6503	2.7755	1.0000	.....	1.0827	41.5085
111	(.5273)	.....	.....	.....	.....	(.5273)
112	(1.0802)	.....	.....	.....	.....	(1.0802)
113	(7.0635)	(3.0837)	(1.0000)	.....	(1.0827)	(12.2299)
130	(16.4469)	.....	.....	(.5452)	.....	(16.9921)
254	(2.5784)	.....	.....	.....	.....	(2.5784)
255	(4.5485)	.....	.....	.....	.....	(4.5485)
300	<u>(14.0064)</u>	<u>(1.2211)</u>	<u>(.0732)</u>	<u>.....</u>	<u>.....</u>	<u>(15.3007)</u>
Total	<u>(3.0199)</u>	<u>(1.5293)</u>	<u>(.0732)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.6224)</u>

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

*Charter School

<u>No.</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#7006</u>	<u>Total</u>
101 Basic K-3	1.3636	.....	1.3636
102 Basic 4-8	5.7626	.....	5.7626
103 Basic 9-12	41.5085	.....	41.5085
111 Grades K-3 with ESE Services	(.5273)	.....	(.5273)
112 Grades 4-8 with ESE Services	(1.0802)	.....	(1.0802)
113 Grades 9-12 with ESE Services	(12.2299)	(.0777)	(12.3076)
130 ESOL	(16.9921)	.....	(16.9921)
254 ESE Support Level 4	(2.5784)	.....	(2.5784)
255 ESE Support Level 5	(4.5485)	.....	(4.5485)
300 Career Education 9-12	(15.3007)	.....	(15.3007)
Total	(4.6224)	(.0777)	(4.7001)

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

Escambia County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification 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 2018-19* 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

Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 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.

**Proposed Net
Adjustments
(Unweighted FTE)**

Bellview Middle School (#0061)

1. [Ref. 6101] School records did not evidence that ELL Committees for five ELL students were either convened (four students) or were timely convened as the *ELL Committee Minutes* form was not dated (one student) within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	3.0848	
130 ESOL	<u>(3.0848)</u>	.0000

2. [Ref. 6102] The *ELL Student Plan* (Plan) for one ELL student was not dated; therefore, we were unable to determine if the Plan was timely prepared. In addition, the Plan did not include the student's instructional schedule. We propose the following adjustment:

102 Basic 4-8	.3908	
130 ESOL	<u>(.3908)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bellview Middle School (#0061) (Continued)

3. [Ref. 6103] The file for one ELL student was not available at the time of our examination and could not be subsequently located; consequently, we were unable to validate the student’s reporting in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.4688	
130 ESOL	<u>(.4688)</u>	.0000

4. [Ref. 6104] The file for one ESE student was not available at the time of our examination and could not be subsequently located; consequently, we were unable to validate the student’s reporting in the Basic with ESE Services Program. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Escambia High School (#0281)

5. [Ref. 28101] School records did not demonstrate that one Basic student was in attendance during the February 2019 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.4248)	
300 Career Education 9-12	<u>(.0753)</u>	(.5001)

6. [Ref. 28102] The EP for one ESE student was not signed evidencing the attendance of the required participants. We propose the following adjustment:

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

7. [Ref. 28103] The files of two ESE students did not contain IEPs covering the 2018-19 school year. We propose the following adjustment:

103 Basic 9-12	1.4869	
113 Grades 9-12 with ESE Services	<u>(1.4869)</u>	.0000

8. [Ref. 28104] One ELL student was exited from the ESOL Program on January 17, 2019; consequently, the student should not have been reported in the ESOL Program in the February 2019 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Escambia High School (#0281) (Continued)

103 Basic 9-12	.0609	
130 ESOL	<u>(.0609)</u>	.0000

9. [Ref. 28105] More hours were reported than were supported by the timecard of one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.1358)</u>	(.1358)
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10. [Ref. 28106] Timecards were not available at the time of the audit and could not be subsequently located for three Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.4947)</u>	(.4947)
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11. [Ref. 28172] One teacher was appropriately approved by the School Board in a prior year to teach Reading out of field; however, the teacher did not earn the required six college credits toward certification in Reading prior to continuing the out-of-field assignment in Reading during the 2018-19 school year as prescribed by SBE Rule 6A-1.0503, FAC. We propose the following adjustment:

103 Basic 9-12	.4230	
130 ESOL	<u>(.4230)</u>	.0000

12. [Ref. 28173] The parents of a student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in English and ESOL. In addition, the teacher was not approved by the School Board to teach out of field in ESOL. We propose the following adjustment:

103 Basic 9-12	.0753	
130 ESOL	<u>(.0753)</u>	.0000
		<u>(1.1306)</u>

Oakcrest Elementary School (#0391)

13. [Ref. 39101] The *ELL Student Plans* (Plans) for two ELL students were not dated; consequently, we were unable to determine if the Plans were timely prepared. In addition, the English language proficiency of one of the students was not assessed and an ELL Committee not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oakcrest Elementary School (#0391) (Continued)

101 Basic K-3	.8184	
102 Basic 4-8	.8182	
130 ESOL	<u>(1.6366)</u>	.0000
		<u>.0000</u>

Pensacola High School (#0411)

14. [Ref. 41101] The file for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

15. [Ref. 41102] The EPs of two students enrolled in the Gifted ESE Program did not evidence that the required participants were involved in the development of the students' EPs. The EP of one student only evidenced the signature of the Gifted teacher and the EP for the other student was missing the signature page. We propose the following adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>	.0000

16. [Ref. 41103] Twelve ELL students reported in the ESOL Program had one or more exceptions as follows: the *ELL Student Plans* for ten of the students were not dated, the files for two students did not contain an *ELL Student Plan* covering the 2018-19 school year. In addition, the English language proficiency of three of the students was not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	5.4264	
130 ESOL	<u>(5.4264)</u>	.0000

17. [Ref. 41104] The timecard was not available at the time of our examination and could not be subsequently located for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0719)</u>	(.0719)
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Findings

Pensacola High School (#0411) (Continued)

18. [Ref. 41105] Two Career Education 9-12 students who participated in OJT were reported in course No. 8500410 (Education and Training Cooperative Education – OJT) that required that the students be compensated; however, School records did not evidence that the students were compensated. In addition, the timecards for one of the students were not signed by the student’s employer. We propose the following adjustment:

300 Career Education 9-12	(.6764)	(.6764)
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19. [Ref. 41106] School records did not evidence that the *Matrix of Services* form for one ESE student was reviewed when the student’s IEP dated May 21, 2018, was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4998	
255 ESE Support Level 5	(.4998)	.0000

20. [Ref. 41107] 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	
255 ESE Support Level 5	(1.0000)	.0000

21. [Ref. 41171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught courses that required certification in Engineering and Technology Education. In addition, 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	12.1913	
300 Career Education 9-12	(12.1913)	.0000
		(.7483)

Pine Forest High School (#0862)

22. [Ref. 86201] The files of three ESE students did not contain IEPs (two students) or an EP (one student) covering the 2018-19 school year. We propose the following adjustment:

103 Basic 9-12	2.5164	
113 Grades 9-12 with ESE Services	(2.5164)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pine Forest High School (#0862) (Continued)

23. [Ref. 86202] The EP of one student enrolled in the Gifted ESE Program did not evidence that the required participants were involved in the development of the student's EP. The EP was not signed by the Local Educational Authority or the general education teacher. We propose the following adjustment:

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

24. [Ref. 86203] Timecards were missing and could not be subsequently located for three Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.3610)</u>	(.3610)
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25. [Ref. 86204] One ELL student was assessed English language proficient and a competent English reader and writer and the ELL Committee did not adequately document the criteria as outlined in Rule 6A-6.09022, FAC, when recommending the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4218	
130 ESOL	<u>(.4218)</u>	.0000

26. [Ref. 86205] The *ELL Student Plans* (Plans) for four ELL students were incomplete as the Plans did not include the students' instructional schedules. In addition, ELL Committees for two of the students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	3.1564	
130 ESOL	<u>(3.1564)</u>	.0000

27. [Ref. 86206] The *ELL Student Plan* (Plan) for one ELL student was not dated; consequently, we were unable to determine if the Plan was timely completed. We propose the following adjustment:

103 Basic 9-12	.4427	
130 ESOL	<u>(.4427)</u>	.0000

28. [Ref. 86207] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pine Forest High School (#0862) (Continued)

103 Basic 9-12	.8594	
130 ESOL	<u>(.8594)</u>	.0000

29. [Ref. 86271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Specific Learning Disabilities but taught courses that required certification in Math or Elementary Education. In addition, the parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0703	
254 ESE Support Level 4	<u>(.0703)</u>	.0000
		<u>(.3610)</u>

Escambia Westgate Center (#0922)

30. [Ref. 92201] The IEP for one ESE student was missing the signature page. Since the student was a prekindergarten student and a signed IEP was not available, the student was not eligible to be reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.5000)</u>	(.5000)
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31. [Ref. 92271/72] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as substitute teachers; however, our review of these teachers’ classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

Sections 1010.215 (1) (c) and 1012.01 (2) (a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55 (1) (b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the *(Finding Continues on Next Page)*

Findings

Escambia Westgate Center (#0922) (Continued)

certificate required by laws and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the two teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 92271</u>		
103 Basic 9-12	2.8874	
254 ESE Support Level 4	(1.2294)	
255 ESE Support Level 5	<u>(1.6580)</u>	<u>.0000</u>
<u>Ref.92272</u>		
103 Basic 9-12	2.8569	
254 ESE Support Level 4	(1.2187)	
255 ESE Support Level 5	<u>(1.6382)</u>	<u>.0000</u>
		 <u>(.5000)</u>

Hospital and Homebound Program (#0933)

32. [Ref. 93301] One student in our Basic test was incorrectly reported in Program No. 103 (Basic 9-12). The student was enrolled into the Hospital and Homebound Program while placed into a residential facility, had a current IEP, and a *Matrix of Services* form supporting reporting in Program No. 255 (ESE Support Level 5). In addition, the student was reported for 900 rather than 450 CMW of instruction, in accordance with the School’s bell schedule. Accordingly, we propose the following adjustment:

103 Basic 9-12	(.3000)	
255 ESE Support Level 5	<u>.1500</u>	<u>(.1500)</u>

33. [Ref. 93302] Three ESE students (two students were in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0273)	
112 Grades 4-8 with ESE Services	(.0802)	
113 Grades 9-12 with ESE Services	(.0600)	
254 ESE Support Level 4	(.0600)	
255 ESE Support Level 5	<u>.2275</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hospital and Homebound Program (#0933) (Continued)

34. [Ref. 93303] The CMW for one ESE student receiving instruction through the Hospital and Homebound Program was overreported. The student was reported for 510 instructional minutes; however, the student was only scheduled for 120 instructional minutes. We propose the following adjustment:

255 ESE Support Level 5	(.1300)	(.1300)
		(.2800)

Washington Senior High School (#0951)

35. [Ref. 95101] One Basic student was not in attendance during the October 2018 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.3082)	
300 Career Education 9-12	(.2301)	(.5383)

36. [Ref. 95102] Timecards were missing and could not be subsequently located for eight Career Education 9-12 students who participated in OJT. In addition, the timecard covering the February 2019 reporting survey period for one of the students was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	(.9910)	(.9910)
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37. [Ref. 95103] The files of four students enrolled in the Gifted ESE Program did not contain EPs covering the 2018-19 school year. We propose the following adjustment:

103 Basic 9-12	3.0837	
113 Grades 9-12 with ESE Services	(3.0837)	.0000
		(1.5293)

Northview High School (#1231)

38. [Ref. 123101] The file of one student enrolled in the Gifted ESE Program did not contain an EP covering the 2018-19 school year. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Northview High School (#1231) (Continued)

39. [Ref. 123102] The timecard was not available at the time of the audit and could not be subsequently located for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.0732)	(.0732)
		(.0732)

Jackie Harris Preparatory Academy (#2104) Charter School

40. [Ref. 210471] One teacher taught a Language Arts course to a class that included an ELL student but was not properly certified and was not approved by the Charter School Board to teach such students out of field. In addition, the parents of the student were not notified of the teacher’s out-of-field status in ESOL. Since the student involved is cited in Finding No. 41 (Ref. 210401), we present this disclosure finding with no proposed adjustment.

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41. [Ref. 210401] The *ELL Student Plans* (Plans) for two ELL students were not dated; consequently, we were unable to determine if the Plans were timely prepared. We propose the following adjustment:

101 Basic K-3	.5452	
130 ESOL	(.5452)	.0000
		.0000

Escambia Virtual Academy Franchise (#7004)

42. [Ref. 700401] The files of six students enrolled in the Gifted ESE Program did not contain EPs covering the 2018-19 school year (three students) or the EPs did not include the signature page (three students). We propose the following adjustment:

103 Basic 9-12	1.0827	
113 Grades 9-12 with ESE Services	(1.0827)	.0000
		.0000

Escambia Virtual Academy (Course Offering) (#7006)

43. [Ref. 700671] Parents were not notified of one teacher’s out-of-field status in Social Science until November 30, 2018, which was after the October 2018 reporting survey period. Since the students involved were reported in Basic education, we present this disclosure finding with no proposed adjustment.

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Findings

Escambia Virtual Academy (Course Offering) (#7006) (Continued)

44. [Ref. 700601] The course schedule for one virtual ESE student incorrectly reported a course in the June 2019 reporting survey period. The course in question was already reported and funded in the October 2018 and February 2019 reporting survey periods at the student's brick and mortar school. Consequently, the course was not eligible to be reported at this virtual education cost center. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.0777)</u>	<u>(.0777)</u>
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(.0777)

Proposed Net Adjustment

(4.7001)

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) students are reported in the correct FEFP programs for the correct CMW, in accordance with the students' schedules; (2) only students who are enrolled in school during the survey week and are in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period are assessed by October 1 if the students' DEUSS anniversary dates fall within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (4) *ELL Committee Minutes* forms are dated and adequately document the criteria considered to support the students' continued ESOL placements; (5) *ELL Student Plans* are dated, include the students' instructional schedules, are timely prepared, and are retained in readily accessible files; (6) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (7) EPs and IEPs are timely prepared and retained in readily accessible files; (8) all required participants are in attendance at the students' EP or IEP development meetings as evidence by the signatures of the participants of the EPs or IEPs; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms; (10) there is evidence that the *Matrix of Services* forms are reviewed and 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; (11) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files and documentation is retained to evidence that the students were being compensated as indicated in the course's *Curriculum Framework*, (12) courses reported for students in virtual education programs are not also reported at the student's home school for funding; (13) all teachers, including teachers hired as substitute teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE Rules, are appropriately certified or, if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are timely notified of the teachers' out-of-field placements; and (14) teachers previously assigned and placed out of field earn the college credits required by SBE Rule 6A-1.0503, FAC, prior to being assigned out-of-field again.

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 including teacher certification 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*

FTE General Instructions 2018-19

Attendance

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

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

FTE General Instructions 2018-19

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 2018-19

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 (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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-4.0021, FAC, *Florida Teacher Certification Examinations*

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

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

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 56 schools other than charter schools, 5 charter schools, 5 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$153.8 million was provided through the FEFP to the District for the District-reported 39,619.87 unweighted FTE as recalibrated, which included 890.68 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 DJJ 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 DJJ 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 DJJ 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 Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

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
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. 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 including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Bellview Middle School	1 through 4
2. Escambia High School	5 through 12
3. Oakcrest Elementary School	13
4. Pensacola High School	14 through 21
5. Scenic Heights Elementary School	NA
6. West Pensacola Elementary School	NA
7. Pine Forest High School	22 through 29
8. Longleaf Elementary School	NA
9. Escambia Westgate Center	30 and 31
10. Hospital and Homebound Program	32 through 34
11. Washington Senior High School	35 through 37
12. Northview High School	38 and 39
13. Jackie Harris Preparatory Academy*	40 and 41
14. Escambia Virtual Academy Franchise	42
15. Escambia Virtual Academy (Course Offering)	43 and 44

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the 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, 2019. 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 *FTE General Instructions 2018-19 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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, 2019.

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 weaknesses⁶ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the 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 Auditing Standards* and all findings, along with the views of responsible officials, are described in

⁶ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

SCHEDULE 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
May 19, 2020

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 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, 2019. (See NOTE B.) The population of vehicles (633) 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 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (37,105) consisted of the total number of funded 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 Funded Students Transported</u>
Teenage Parents and Infants	34
Hazardous Walking	3,291
IDEA – PK through Grade 12, Weighted	1,888
All Other FEFP Eligible Students	<u>31,892</u>
Total	<u>37,105</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 50 of 430 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 2, 5, 6, 7, and 8 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.	(15)	-	-
Our tests included 430 of the 37,105 students reported as being transported by the District.	-	50	(48)
In conjunction with our general tests of student transportation we identified certain issues related to 40 additional students.	-	<u>40</u>	<u>(40)</u>
Total	<u>(15)</u>	<u>90</u>	<u>(88)</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

Escambia County District School Board (District) 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 *FTE General Instructions 2018-19 (Appendix F)* 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*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2018 reporting survey periods and the February and June 2019 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 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The number of buses in operation was overstated by 15 buses. Five buses were incorrectly included in the October 2018 reporting survey as follows: 3 vehicles reported as buses were contracted passenger vehicles, 1 bus was coded with an invalid bus number, and 1 bus driver report with 16 funded students was missing and could not be located. Ten buses were incorrectly included in the February 2019 reporting survey as follows: 7 vehicles reported as buses were contracted passenger vehicles, 2 buses were coded with invalid bus numbers, and 1 bus driver report with 2 funded students was missing and could not be located. We propose the following adjustments:

October 2018 Survey

Number of Buses in Operation (5)

84 Days in Term

IDEA - PK through Grade 12, Weighted (16)

February 2019 Survey

Number of Buses in Operation (10)

(15)

**Students
Transported
Proposed Net
Adjustments**

Findings

92 Days in Term

All Other FEFP Eligible Students	(2)	(18)
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2. [Ref. 52] Four students (one student was in our test) either were not listed on the assigned bus driver’s report (three students) or were not marked as riding the assigned bus (one student). We propose the following adjustment:

October 2018 Survey

84 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	(4)

3. [Ref. 53] Our general tests disclosed that 19 students were incorrectly reported for State transportation funding. The students were provided transportation from their assigned school to another school (i.e. center-to-center) to attend a Gifted ESE Program. Only ESE students with disabilities under the IDEA are eligible for center-to-center State transportation funding and Gifted students are not classified as students with disabilities under the IDEA. We propose the following adjustment:

October 2018 Survey

14 Days in Term

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

13 Days in Term

Hazardous Walking	(4)	
All Other FEFP Eligible Students	(9)	(19)

4. [Ref. 54] The number of days in term for 199 students was incorrectly reported as follows:

- a. 90 students attending the Pace Center for Girls were reported for 84 DIT in the October 2018 reporting survey period, 89 DIT in the February 2019 reporting survey period, and 25 DIT in the June 2019 reporting survey period rather than 89, 90, and 23 DIT in the respective survey periods, in accordance with the School’s instructional calendar.
- b. 61 students attending Pensacola Beach Charter School were reported for 92 DIT in the February 2019 reporting survey period rather than 94 DIT, in accordance with the School’s instructional calendar.
- c. 35 students attending Capstone Academy were reported for 84 DIT in the October 2018 reporting survey period and 92 DIT in the February 2019 reporting survey period rather than 82 and 88 DIT in the respective survey periods, in accordance with the School’s instructional calendar.

**Students
Transported
Proposed Net
Adjustments**

Findings

- d. 10 Career Education students transported center-to-center were reported for 26 DIT rather than 62 DIT, in accordance with the School’s instructional schedule.
- e. 3 students attending District schools were reported for 53 or 82 DIT in the October 2018 reporting survey period (two students) rather than 84 DIT, and 90 DIT in the February 2019 reporting survey period (one student) rather than 92 DIT, in accordance with the District’s instructional calendar.

We propose the following adjustments:

a. October 2018 Survey

89 Days in Term

Teenage Parents and Infants	2	
All Other FEFP Eligible Students	27	

84 Days in Term

Teenage Parents and Infants	(2)	
All Other FEFP Eligible Students	(27)	

February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	32	
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89 Days in Term

All Other FEFP Eligible Students	(32)	
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June 2019 Survey

25 Days in Term

All Other FEFP Eligible Students	(29)	
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23 Days in Term

All Other FEFP Eligible Students	<u>29</u>	0
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b. February 2019 Survey

94 Days in Term

All Other FEFP Eligible Students	61	
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92 Days in Term

All Other FEFP Eligible Students	<u>(61)</u>	0
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c. October 2018 Survey

84 Days in Term

IDEA - PK through Grade 12, Weighted	(17)	
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82 Days in Term

IDEA - PK through Grade 12, Weighted	17	
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<u>Findings</u>		Students Transported Proposed Net Adjustments
February 2019 Survey		
<u>92 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(18)	
<u>88 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>18</u>	0
d. October 2018 Survey		
<u>62 Days in Term</u>		
All Other FEFP Eligible Students	10	
<u>26 Days in Term</u>		
All Other FEFP Eligible Students	<u>(10)</u>	0
e. October 2018 Survey		
<u>84 Days in Term</u>		
All Other FEFP Eligible Students	2	
<u>82 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>53 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
February 2019 Survey		
<u>92 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	0
5. [Ref. 55] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2018 Survey		
<u>84 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
February 2019 Survey		
<u>92 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(2)

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 56] Three students in our test were incorrectly reported in the Hazardous Walking ridership category as the students' route to school did not cross a designated hazardous area. We propose the following adjustment:

February 2019 Survey

92 Days in Term

Hazardous Walking	(3)	(3)
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7. [Ref. 57] Three students in our test were incorrectly reported in the IDEA - K through 12, Weighted ridership category. The students' IEPs did not indicate one of the five criteria required for weighted classification. We did note that two of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2018 Survey

84 Days in Term

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

February 2019 Survey

92 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
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8. [Ref. 58] The Pace Center for Girls was unable to provide invoices detailing when the bus passes were purchased for 41 students in our test who were transported on city buses. Consequently, we were unable to substantiate the reporting of these students for State transportation funding. In addition, regarding 6 of these students: 1 student lived less than 2 miles from school; *Bus Pass Receipt* logs were not available at the time of our examination and could not be subsequently located for 4 students; and 1 student was not in attendance during the reporting survey period. We propose the following adjustments:

July 2018 Survey

26 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	(20)	

June 2019 Survey

23 Days in Term

All Other FEFP Eligible Students	(20)	(41)
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Proposed Net Adjustment

(88)

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 in operation and the number of DIT are accurately reported; (2) all bus driver reports documenting student ridership during the reporting survey periods are retained; (3) only those students who are documented as enrolled in school during the survey week and recorded on bus driver 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 the 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; (5) 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; (6) ESE students who are transported from center to center to attend Gifted Programs are not reported for State transportation funding; (7) 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; and (8) invoices are retained to support the purchase of bus passes for students reported as riding city buses.

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*
FTE General Instructions 2018-19 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Escambia County District School Board (District) 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 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, 2019, the District received \$8.5 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 Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2018	37	34	359
October 2018	260	18,550	4,558
February 2019	263	18,433	4,585
June 2019	<u>73</u>	<u>88</u>	<u>942</u>
Totals	<u>633</u>	<u>37,105</u>	<u>10,444</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, 2019. 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

May 13, 2020

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, 2019

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:

- Report only students who meet proper attendance and membership requirements.
- Report students in the correct funding categories and maintain adequate supporting documentation.
- Maintain accurate OJT timecards for students in Career Education 9-12 programs and ensure that reported students were gainfully employed during the survey period.
- Improve the recordkeeping, monitoring, and compliance of the ESOL program and its requirements.
- Ensure that students' course schedules are reported in accordance with appropriate bell schedules.
- Improve the recordkeeping, monitoring, and compliance of the ESE program.
- Ensure that teachers and substitutes are properly certified or, if approved by the School Board to teach out-of-field courses, that parents are properly notified.
- Student's in the Hospital and Homebound program are properly reported for instructional time according to their IEP and teacher contact logs.
- Virtual education programs are accurate and successful completions are properly reported.

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:

- Accurately report the number of buses in operation.
- Bus driver student ridership reports are properly retained for the survey periods.
- Determine that student ridership categories are properly applied and that only eligible students are reported.
- Report the correct ridership categories and ensure that the categories are consistent with appropriate grade levels.
- Accurately report and document Center-to-Center student ridership for ESE students.
- Properly report and serve students who have IEPs requiring transportation services.
- Invoices are retained to support students reported as riding city buses.

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