



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



ESCAMBIA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

For the Fiscal Year Ended June 30, 2003

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Gary L. Bergosh (his wife, Carissa Bergosh, served from January 27, 2003 through June 30, 2003, while Mr. Bergosh was stationed in Iraq); Mrs. Cary Stidham; Dr. Elmer Jenkins, until 11/19/02; Ronnie Clark, from 11/19/02; Dr. John Dewitt; Linda Finklestein; and Jim Paul, Superintendent.

This examination was conducted by Alice Pounds, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

ESCAMBIA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

TABLE OF CONTENTS

	PAGE NO.
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report	1
Schedule A - Populations, Samples, and Test Results.....	3
Schedule B - Effect of Audit Adjustments on Weighted FTE	5
Schedule C - Audit Adjustments by School.....	6
Schedule D - Findings and Audit Adjustments	12
Schedule E – Recommendations and Regulatory Citations	33
Schedule F – Summary of Management’s Response	36
Notes to Schedules.....	37
STUDENT TRANSPORTATION	
Independent Auditor's Report	41
Schedule A - Populations, Samples, and Test Results.....	43
Schedule B - Findings and Audit Adjustments.....	44
Schedule C – Recommendations and Regulatory Citations	55
Schedule D – Summary of Management’s Response	56
Notes to Schedules.....	57
MANAGEMENT'S RESPONSE	59



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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 ESCAMBIA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated October 23, 2003, that the Escambia County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

Our examination procedures disclosed the following instances of material noncompliance involving the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs:

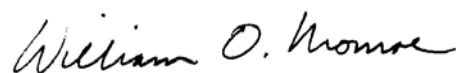
We noted exceptions involving 23 of the 80 students in our ESOL student sample (finding nos. 9, 11, 12, 14, 15, 18, and 23); 75 of the 325 students in our Exceptional student sample for ESE Support Levels 4 and 5 (finding nos. 2-6, 8, 19-22, 24, 27, 29-33, 35, 39-42, and 44); and 18 of the 56 students in our Vocational student sample (finding nos. 7, 13, 17, 34, 45, and 46). These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D for referenced findings.)

In our opinion, except for the instances of material noncompliance mentioned above involving the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, the Escambia County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Escambia County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
April 1, 2004

SCHEDULE A

Escambia County District School Board
 Florida Education Finance Program (FEFP)
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND TEST RESULTS**
 For the Fiscal Year Ended June 30, 2003

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> ²
<u>1. Basic</u>					
Population ³	75	100.00%	14,209	100.00%	31,110.9200
Sample Size ⁴	22	29.33%	478	3.36%	391.8059
Students w/Exceptions	-	-	4	(0.84%)	-
Net Audit Adjustments ⁵	-	-	-	-	20.0061
<u>2. English for Speakers of Other Languages (ESOL)</u>					
Population ³	9	100.00%	248	100.00%	217.9200
Sample Size ⁴	7	77.78%	80	32.26%	62.1766
Students w/Exceptions	-	-	23	(28.75%)	-
Net Audit Adjustments ⁵	-	-	-	-	(17.6003)
<u>3. Exceptional</u>					
<u>Basic with ESE Services</u>					
Population ³	80	100.00%	5,045	100.00%	8,830.9100
Sample Size ⁴	25	31.25%	394	7.81%	311.0571
Students w/Exceptions	-	-	14	(3.55%)	-
Net Audit Adjustments ⁵	-	-	-	-	5.1797
<u>ESE Support Levels 4 and 5</u>					
Population ³	28	100.00%	655	100.00%	437.2600
Sample Size ⁴	17	60.71%	325	49.62%	222.5005
Students w/Exceptions	-	-	75	(23.08%)	-
Net Audit Adjustments ⁵	-	-	-	-	(13.7479)
<u>4. Vocational 6-12</u>					
Population ³	24	100.00%	188	100.00%	2,346.0000
Sample Size ⁴	5	20.83%	56	29.79%	14.2230
Students w/Exceptions	-	-	18	(32.14%)	-
Net Audit Adjustments ⁵	-	-	-	-	(9.4831)

<u>All Programs</u>					
Population ³	80	100.00%	20,345	100.00%	42,943.0100
Sample Size ⁴	25	31.25%	1,334	6.56%	1,001.7631
Students w/Exceptions	-	-	134	(10.04%)	-
Net Audit Adjustments ⁵	-	-	-	-	(15.6455)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND TEST RESULTS**
 For the Fiscal Year Ended June 30, 2003

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers</u>	<u>% of Pop. (Sample)</u>
<u>Teacher Certification</u> ⁶				
Population	80	100.00%	463	100.00%
Sample Size ⁴	25	31.25%	194	41.90%
Exceptions ⁶	-	-	6	(3.09%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, etc.). The population shown for the number of students is the total number of students in the program indicated for the schools in our sample. (Our Vocational sample was limited to only those students who had instruction in on-the-job-training (OJT) programs.) The population shown for full-time equivalent (FTE) students is the total of the figures for each school in the District (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2003. (See NOTE A5.)

⁴ See NOTE B.

⁵ These audit adjustments present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification (see footnote 6 and SCHEDULE D).

⁶ Our examination procedures, which tested teacher certification for English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, disclosed six instances of noncompliance. (See SCHEDULE D, finding nos. 10, 28, 38, and 47.)

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	6.5763	1.005	6.6092
102 Basic 4-8	9.9956	1.000	9.9956
103 Basic 9-12	3.4342	1.122	3.8532
111 Grades K-3 with ESE Services	1.0400	1.005	1.0452
112 Grades 4-8 with ESE Services	5.7444	1.000	5.7444
113 Grades 9-12 with ESE Services	(1.6047)	1.122	(1.8005)
130 ESOL	(17.6003)	1.275	(22.4404)
254 ESE Support Level 4	(5.2437)	3.948	(20.7021)
255 ESE Support Level 5	(8.5042)	5.591	(47.5470)
300 Vocational 6-12	(9.4831)	1.186	(11.2470)
Total	(15.6455)		(76.4894)

¹ See NOTE A6.

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

³ *Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0061</u>	<u>#0121</u>	<u>#0211</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.5000	.....	.....	.5000
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.0000	.2000	1.5000	1.7000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	.....	.....	.0000
254 ESE Support Level 4	(.5000)	.....	(2.0000)	(2.5000)
255 ESE Support Level 5	.....	(.2000)	.....	(.2000)
300 Vocational 6-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(.5000)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

Program No.	Brought Forward	<u>Audit Adjustments¹</u>				Balance Forward
		<u>#0281</u>	<u>#0381</u>	<u>#0391</u>	<u>#0411</u>	
101	.0000	.....	1.9829	2.5934	.....	4.5763
102	.5000	.....	1.5332	2.0000	.....	4.0332
103	.0000	.4000	.....	.....	.8340	1.2340
111	.0000	.....	1.0000	.....	.....	1.0000
112	1.7000	.....	.....	.....	.....	1.7000
113	.0000	(.1664)	.....	.....	(.4582)	(.6246)
130	.0000	.....	(3.5161)	(4.5934)	(.8340)	(8.9435)
254	(2.5000)	.....	(1.0000)	.....	.....	(3.5000)
255	(.2000)	(.3336)	.....	.....	.....	(.5336)
300	<u>.0000</u>	<u>(.5335)</u>	<u>.....</u>	<u>.....</u>	<u>(2.3296)</u>	<u>(2.8631)</u>
Total	<u>(.5000)</u>	<u>(.6335)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.7878)</u>	<u>(3.9213)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

Program No.	Brought Forward	<u>Audit Adjustments¹</u>				Balance Forward
		<u>#0461</u>	<u>#0521</u>	<u>#0551</u>	<u>#0581</u>	
101	4.5763	1.0000	.....	1.0000	.....	6.5763
102	4.0332	3.0000	.....	3.0000	.....	10.0332
103	1.2340	.....	1.0000	.....	.....	2.2340
111	1.0000	.....	.....	1.1000	(.5000)	1.6000
112	1.7000	.....	.....	2.5000	.....	4.2000
113	(.6246)	.....	(1.0000)	.....	.....	(1.6246)
130	(8.9435)	(4.5000)	.....	(4.0000)	.....	(17.4435)
254	(3.5000)	.....	.....	(2.5000)	.5000	(5.5000)
255	(.5336)	.....	.....	(1.1000)	.....	(1.6336)
300	<u>(2.8631)</u>	<u>.....</u>	<u>(.4162)</u>	<u>.....</u>	<u>.....</u>	<u>(3.2793)</u>
Total	<u>(3.9213)</u>	<u>(.5000)</u>	<u>(.4162)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.8375)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

Audit Adjustments¹

<u>Program No.</u>	<u>Brought Forward</u>	<u>#0601</u>	<u>#0602</u>	<u>#0916</u>	<u>#0924</u>	<u>Balance Forward</u>
101	6.5763	.....	.....	.....	.....	6.5763
102	10.0332	.1568	.....	(.1944)	.....	9.9956
103	2.2340	.....	.....	.1944	.....	2.4284
111	1.6000	.....	(1.0000)	.....	.....	.6000
112	4.2000	1.0000	(.5000)	(.0556)	.....	4.6444
113	(1.6246)	.....	.....	.0000	.....	(1.6246)
130	(17.4435)	(.1568)	.....	.....	.....	(17.6003)
254	(5.5000)	(.6437)	1.0000	.....	(.5000)	(5.6437)
255	(1.6336)	(.3563)	.5000	(.2776)	.0000	(1.7675)
300	<u>(3.2793)</u>	<u>.....</u>	<u>.....</u>	<u>(.2500)</u>	<u>.....</u>	<u>(3.5293)</u>
Total	<u>(4.8375)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5832)</u>	<u>(.5000)</u>	<u>(5.9207)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

Audit Adjustments¹

<u>Program No.</u>	<u>Brought Forward</u>	<u>#0933</u>	<u>#0951</u>	<u>#0961</u>	<u>#0962</u>	<u>Balance Forward</u>
101	6.5763	.....	.....	.....	.....	6.5763
102	9.9956	.....	.....	.....	.....	9.9956
103	2.4284	.....	.5615	(.0945)	.....	2.8954
111	.6000	.4000	.....	.....	.0400	1.0400
112	4.6444	1.6000	.....	.....	.....	6.2444
113	(1.6246)	.1600	(.1672)	(.1945)	.2216	(1.6047)
130	(17.6003)	.....	.....	.....	.....	(17.6003)
254	(5.6437)	(.0200)	(.5000)	.....	(.5800)	(6.7437)
255	(1.7675)	(5.7367)	.....	.....	.....	(7.5042)
300	<u>(3.5293)</u>	.....	<u>(.1664)</u>	<u>(.1000)</u>	.....	<u>(3.7957)</u>
Total	<u>(5.9207)</u>	<u>(3.5967)</u>	<u>(.2721)</u>	<u>(.3890)</u>	<u>(.3184)</u>	<u>(10.4969)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>		<u>Total</u>
		<u>#1241</u>	<u>#2081</u>	
101 Basic K-3	6.5763	.....	.....	6.5763
102 Basic 4-8	9.9956	.....	.....	9.9956
103 Basic 9-12	2.8954	.....	.5388	3.4342
111 Grades K-3 with ESE Services	1.0400	.....	.....	1.0400
112 Grades 4-8 with ESE Services	6.2444	(.5000)	.....	5.7444
113 Grades 9-12 with ESE Services	(1.6047)	.....	.....	(1.6047)
130 ESOL	(17.6003)	.....	.....	(17.6003)
254 ESE Support Level 4	(6.7437)	1.5000	.....	(5.2437)
255 ESE Support Level 5	(7.5042)	(1.0000)	.....	(8.5042)
300 Vocational 6-12	<u>(3.7957)</u>	.....	<u>(5.6874)</u>	<u>(9.4831)</u>
Total	<u>(10.4969)</u>	<u>.0000</u>	<u>(5.1486)</u>	<u>(15.6455)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Overview

The management of the Escambia County District School Board is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 33.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Bellview Middle School (#0061)

1. [Ref. 6101] The file for one Exceptional student in the February survey did not contain an Educational Plan (EP) that was in effect during that survey. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

2. [Ref. 6102] The Individual Education Plan (IEP) dated May 9, 2002, for one Exceptional student in the October survey indicated that the student's authorized Exceptional services should be changed prior to the beginning of the 2002-2003 school year; however, a new Matrix of Services form was not prepared to document the change in service. We also noted that the student's existing Matrix form was not dated. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Brentwood Middle School (#0121)

3. [Ref. 12101] The course schedules for two students in the February survey were reported incorrectly in program no. 255 (ESE Support Level 5). The students' schedules included on-campus instruction in the Gifted program and home-based instruction provided under the Hospital and Homebound program. According to the students' Matrix of Services forms, only the students' home-based instruction should have been reported in program no. 255. Their on-campus instruction should have been reported in program no. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.2000	
255 ESE Support Level 5	(.2000)	.0000
		<u>.0000</u>

A. V. Clubbs Center (#0211)

4. [Ref. 21101] The Matrix of Services forms necessary to support the Exceptional reporting of two Exceptional students in program no. 254 (ESE Support Level 4) in the October and February surveys were missing and could be located. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

5. [Ref. 21102] One Exceptional student in the February survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Escambia High School (#0281)

6. [Ref. 28101] The course schedules for one student in the October and February surveys was reported incorrectly in program no. 255 (ESE Support Level 5). The student’s schedule included on-campus instruction in Basic education and home-based instruction provided under the Hospital and Homebound program. According to the student’s Matrix of Services forms, only the student’s home-based instruction should have been reported in program no. 255. The student’s on-campus instruction should have been reported in program no. 103 (Basic 9-12). We also noted that the reported number of Class Minutes, Weekly (CMW) in the student’s fifth class period was understated by 100 CMW. We made the following audit adjustments:

103 Basic 9-12	.4000	
255 ESE Support Level 5	(.3336)	.0664

7. [Ref. 28102] We noted the following exceptions for five students in on-the-job-training (OJT) (four in the October survey and one in the February survey):

- a. The timecards for three students were incomplete and did not list the hours worked by those students, if any, during the survey week concerned. Management did provide us with a sign-in sheet for one of the students; however, this sign-in sheet was inconclusive as to the number of hours that were actually worked by the student on a given day.
- b. One student was reported for more hours worked than was supported by the student’s time card. The student was reported as working 4.15 hrs or .0830 FTE; however, the timecard supported only 2.43 hrs or .0487 FTE.
- c. The timecard for one student was missing and could not be located. Management provided us with a letter from the student’s employer; however, it only indicated the student’s assigned work hours were from 12:30p.m. to 4:00 p.m.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Escambia High School (#0281) (Continued)

We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.1664)	
300 Vocational 6-12	(.5335)	(.6999)
		(.6335)

Navy Point Elementary School (#0381)

8. [Ref. 38101] A new Matrix of Services form was not prepared to document a change in the Exceptional services that had been authorized for one Exceptional student in the October and February surveys. We made the following audit adjustments:

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

9. [Ref. 38102] We noted the following exceptions involving two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys: the file for one student did not contain an LEP Student Plan and the file for one student did not contain supporting documentation justifying the student's continued placement in ESOL for a fifth year. We made the following audit adjustments:

101 Basic K-3	.5000	
102 Basic 4-8	1.0000	
130 ESOL	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Navy Point Elementary School (#0381) (Continued)

10. [Ref. 38171] The parents of students who were taught by one out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher’s out-of-field status on a timely basis. The notifications were not made until November 2002; consequently, they were not effective for the October survey. We made the following audit adjustments:

101 Basic K-3	1.4829	
102 Basic 4-8	.5332	
130 ESOL	<u>(2.0161)</u>	<u>.0000</u>
		<u>.0000</u>

Oakcrest Elementary School (#0391)

11. [Ref. 39101] We noted the following exceptions involving six students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys:

- a. The LEP Committee recommendations to place four Fluent English Speaking (FES) students in the English for Speakers of Other Languages (ESOL) program did not include consideration of the placement criteria specified by State Board of Education Rule 6A-6.0902 (2)3., Florida Administrative Code. The Committee considered only the parent’s request for ESOL-placement and the students’ grade level, neither of which are included in the criteria specified by the Rule.
- b. One student had been dismissed from ESOL prior to the October survey.
- c. One student had never been identified as meeting the eligibility requirements as an LEP student.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Oakcrest Elementary School (#0391) (Continued)	
101 Basic K-3	2.5934
102 Basic 4-8	2.0000
130 ESOL	<u>(4.5934)</u>
	<u>.0000</u>
	<u>.0000</u>

Pensacola High School (#0411)

12. [Ref. 41101] We noted the following exceptions involving five students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys:

- a. One student had been dismissed from ESOL prior to survey.
- b. The files for two students did not contain valid LEP Student Plans.
- c. The file for one student did not contain documentation to support that the student's parents had been notified in writing of their child's placement in ESOL.
- d. The file for one student was missing and could not be located.

We made the following audit adjustments:

103 Basic 9-12	.8340	
130 ESOL	<u>(.8340)</u>	.0000

13. [Ref. 41102] We noted the following exceptions involving nine Vocational and two Exceptional students in on-the-job-training (OJT) during the October and February surveys:

- a. The files for five Vocational students did not contain the timecards necessary to support the students' reported work time in the October and February surveys.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
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Pensacola High School (#0411) (Continued)

- b. The timecards for four Vocational students were not signed by the student or the employer.
- c. The timecards for two Exceptional students supported less work time than was reported.

We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.4582)	
300 Vocational 6-12	<u>(2.3296)</u>	<u>(2.7878)</u>
		<u>(2.7878)</u>

Scenic Heights Elementary School (#0461)

14. [Ref. 46101] We noted the following exceptions involving four Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys: one student had been dismissed from ESOL prior to the October survey and the files for three students did not contain valid LEP Student Plans for the 2002-2003 school year. We made the following audit adjustments:

101 Basic K-3	1.0000	
102 Basic 4-8	3.0000	
130 ESOL	<u>(4.0000)</u>	.0000

15. [Ref. 46102] One Limited English Proficient (LEP) student in the October survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:

130 ESOL	<u>(.5000)</u>	<u>(.5000)</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

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

16. [Ref. 52101] The Gifted Educational Plan (GEP) for one Exceptional student in the October and February surveys indicated that student was not to receive instructional services in the Gifted program but was to be provided only Basic education. Consequently, the student should not have been reported in program no. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

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

17. [Ref. 52102] We noted the following exceptions involving the timecards of two Vocational students in on-the-job-training (OJT) (one in the October survey and one in the February survey):

- a. The timecard for one student was missing and could not be located.
- b. The timecards for one student indicated that the student did not work from the end of September 2002, until the beginning of January 2003.

We made the following audit adjustment:

300 Vocational 6-12	(.4162)	(.4162)
		(.4162)

Warrington Elementary School (#0551)

18. [Ref. 55101] The LEP Committee recommendations to place four Fluent English Speaking (FES) students in the English for Speakers of Other Languages (ESOL) program did not document the criteria considered by the Committee in making those recommendations. We made the following audit adjustments:

101 Basic K-3	1.0000	
102 Basic 4-8	3.0000	
130 ESOL	(4.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Warrington Elementary School (#0551) (Continued)

19. [Ref. 55102] We noted the following exceptions involving the Matrix of Services forms for four Exceptional students in the October and February surveys:

- a. The Matrix form for one student was prepared after the 2002-2003 school year.
- b. The Matrix form for one student consisted of only its first page; consequently, we were unable to determine the appropriate cost factor for this student.
- c. The Matrix forms for two students were missing and could not be located.

We made the following audit adjustments:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	
255 ESE Support Level 5	(.5000)	.0000

20. [Ref. 55103] The course schedules for one student in the October and February surveys was reported incorrectly in program no. 255 (ESE Support Level 5). The student's schedule included on-campus instruction in Basic education and home-based instruction provided under the Hospital and Homebound program. According to the student's Matrix of Services forms, only the student's home-based instruction should have been reported in program no. 255. The student's on-campus instruction should have been reported in program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:

111 Grades K-3 with ESE Services	.6000	
255 ESE Support Level 5	(.6000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings**West Pensacola Elementary School (#0581)**

21. [Ref. 58101] One Exceptional student in the February survey was not reported in accordance with the student's *Matrix of Services* form. The student was reported in program no. 111 (Grades K-3 with ESE Services); however, the student's *Matrix of Services* form supported program no. 254 (ESE Support Level 4). We made the following audit adjustments:

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

J. H. Workman Middle School (#0601)

22. [Ref. 60102] Three Exceptional students in the October or February surveys were not reported in accordance with their *Matrix of Services* forms. Two students in the October survey were reported in program no. 254 (ESE Support Level 4) and one student in the February survey was reported in program no. 255 (ESE Support Level 5); however, the *Matrix* forms supported the students' reporting in program nos. 112 (Grades 4-8 with ESE Services) and in program no. 254 (ESE Support Level 4), respectively. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(.6437)	
255 ESE Support Level 5	<u>(.3563)</u>	<u>.0000</u>

23. [Ref. 60104] Our examination procedures included an automated test that compared the course numbers reported in the English for Speakers of Other Languages (ESOL) program to the course numbers that have been designated for that program by the Department of Education. (Finding continues on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

J. H. Workman Middle School (#0601) (Continued)

The results of this test disclosed that two students in two Basic courses in the February survey were reported incorrectly in ESOL. (One of the students was in our ESOL sample.) Section 1003.56 (3) (d), Florida Statutes, permits such reporting only for courses in the Basic subject areas of Reading, Mathematics, Science, Social Studies, and Computer Literacy. We made the following audit adjustments to reduce the courses and students in question to Basic funding.

102 Basic 4-8	.1568	
130 ESOL	<u>(.1568)</u>	<u>.0000</u>
		<u>.0000</u>

Reinhardt Holm Elementary School (#0602)

24. [Ref. 60201] Three Exceptional students in the October survey were not reported in accordance with the students' Matrix of Services forms. Two students were reported in program no. 111 (Grades K-3 with ESE Services) and one student was reported in program no 112 (Grades 4-8 with ESE Services); however, the students' Matrix forms supported program no. 254 (ESE Support Level 4) for two students and program no. 255 (ESE Support Level 5) for the remaining student. We made the following audit adjustments:

111 Grades K-3 with ESE Services	(1.0000)	
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>.5000</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Escambia Juvenile Detention (#0916)

25. [Ref. 91601] Three students in the June survey were not eligible to be reported with the survey's results. Two students in Basic education withdrew from school prior to the survey and one student in Exceptional education was absent during the entire survey period. We made the following audit adjustments:

102 Basic 4-8	(.1944)	
103 Basic 9-12	(.1944)	
112 Grades 4-8 with ESE Services	(.1944)	(.5832)

26. [Ref. 91602] The file for one Exceptional student in the July survey did not contain an *Individual Education Plan* (IEP) that was valid for that survey. We made the following audit adjustments:

103 Basic 9-12	.1388	
113 Grades 9-12 with ESE Services	(.1388)	.0000

27. [Ref. 91603] Two Exceptional students in the July survey were not correctly reported. The students were reported in program no. 255 (ESE Support Level) based on services provided at their previous school. However, when the students were placed in the Escambia Juvenile Detention Center, prior to the July survey, they did not receive those same services. Since the level of service for each student changed, a new *Matrix of Services* form should have been prepared. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.1388	
113 Grades 9-12 with ESE Services	.1388	
255 ESE Support Level 5	(.2776)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Escambia Juvenile Detention (#0916)

28. [Ref. 91671] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Math, but taught a course that required certification in Vocational education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	.2500	
300 Vocational 6-12	(.2500)	<u>.0000</u>
		<u>(.5832)</u>

Lakeview Special Education (#0924)

29. [Ref. 92401] One Exceptional student in the October survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustments:

254 ESE Support Level 4	(.5000)	(.5000)
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30. [Ref. 92403] Four Exceptional students in the October and February surveys were not reported in accordance with their Matrix of Services forms. Two students were reported in program no. 254 (ESE Support Level 4) and two students were reported in program no. 255 (ESE Support Level 5); however, the Matrix forms supported program nos. 255 (ESE Support Level 5) and program no. 254 (ESE Support Level 4), respectively. We made the following audit adjustments:

254 ESE Support Level 4	1.5000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	1.5000	
255 ESE Support Level 5	(1.5000)	<u>.0000</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Hospital & Homebound (#0933)

31. [Ref. 93301] Our examination procedures related to the documentation of instructional time and placement in the Hospital and Homebound program disclosed exceptions involving the contact time between the homebound instructor and 31 students and the physicians' statements for three of those 31 students. For the students concerned, we noted the following: (a) documentation of contact time either did not indicate the specific instructional time incurred on any given day or indicated less time than was reported and (b) the physician's statements either did not indicate a time duration or did not indicate a duration that included the survey in which the student was reported. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.1600	
255 ESE Support Level 5	<u>(3.4167)</u>	(3.2567)

32. [Ref. 93302] Seven Exceptional students (five in the October survey and two in the February survey) were not reported in accordance with their *Matrix of Services* forms. Five students were reported in program no. 255 (ESE Support Level 5) and two were reported in program no. 254 (ESE Support Level 4); however, the *Matrix* forms supported program no. 254 (ESE Support Level 4) for two students, program no. 112 (Grades 4-8 with ESE Services) for four students, and program no. 111 (Grades K-3 with ESE Services) for one student. Management provided us with another *Matrix* form for one of the students who was reported in program no. 255 rather than program no. 254; however, this *Matrix* form incorrectly included the 13 special consideration points allowed for students in the Hospital and Homebound program with individualized instruction. This student received only group instruction; consequently, the student was not eligible for the 13 points. We also noted that one of the students was scheduled to receive related services in the Speech and Language program; however, there were no contact logs available to support the student's contact with the Speech therapist. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>			Net Audit Adjustment (Unweighted FTE)
Hospital & Homebound (#0933) (Continued)			
111 Grades K-3 with ESE Services	.4000		
112 Grades 4-8 with ESE Services	1.6000		
254 ESE Support Level 4	(.0200)		
255 ESE Support Level 5	<u>(1.9600)</u>		.0200

33. [Ref. 93303] We noted the following exceptions involving three students in the Hospital and Homebound program:

- a. Two students in the February survey were reported for more instructional time than was supported by the homebound instructor's attendance records. The students were reported for six hours or .1200 FTE and nine hours or .1800 FTE of instructional time, respectively; however, their actual contact time was three hours or .0600 FTE and 4 hours or .0800 FTE, respectively.
- b. One student in the October survey was scheduled to be served on Tuesdays and Thursdays of each week by the homebound instructor with instruction to start on Thursday of survey week. However, the source attendance records for this student did not indicate the student's date of entry and we could not otherwise determine whether the student had been taught by the homebound instructor on that Thursday.

We made the following audit adjustment:

255 ESE Support Level 5	(.3600)	(.3600) <u>(3.5967)</u>
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Washington Senior High School (#0951)

34. [Ref. 95101] The timecard for one Vocational student in the on-the-job training (OJT) in the February survey supported fewer hours than were reported. We also noted that the timecard was not signed by the employer. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Washington Senior High School (#0951)</u> (Continued)	
300 Vocational 6-12	(.1664) (.1664)
<p>35. [Ref. 95102] <u>One Exceptional student in the October survey was not reported in accordance with the student's <i>Matrix of Services</i> form. The student was reported in program no. 254 (ESE Support Level 4); however, the student's <i>Matrix</i> form supported program no. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:</u></p>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000) .0000
<p>36. [Ref. 95103/04] <u>The number of Class Minutes, Weekly (CMW) reported for two dual-enrolled students in the October and February surveys did not agree with the number of CMW that was shown in the community college's schedule of courses. We also noted that the file for one of the students, who was enrolled in a Gifted education program, did not contain a <i>Gifted Educational Plan</i> (GEP). We made the following audit adjustments:</u></p>	
<u>Ref. 95103</u>	
103 Basic 9-12	.6672
113 Grades 9-12 with ESE Services	(.6672) .0000
<u>Ref. 95104</u>	
103 Basic 9-12	(.1057) (.1057) (.2721)

Pensacola Boy's Base School (#0961)

37. [Ref. 96101] Two students in the June survey (one in Basic education and one in Exceptional education) had withdrawn from school prior to the survey and should not have been reported with the survey's results. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Pensacola Boy's Base School (#0961)</u> (Continued)		
103 Basic 9-12	(.1945)	
113 Grades 9-12 with ESE Services	(.1945)	(.3890)

38. [Ref. 96171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. The teacher had certification in Psychology, but taught a course which required certification in Vocational education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	.1000	
300 Vocational 6-12	(.1000)	.0000
		(.3890)

County Administrative Annex (#0962)

39. [Ref. 96201] Two Exceptional pre-kindergarten students in the October survey were absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:

254 ESE Support Level 4	(.0400)	(.0400)
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40. [Ref. 96202] One Exceptional student in the October survey was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the student's Matrix form supported the student's reporting in program no. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

County Administrative Annex (#0962) (Continued)

41. [Ref. 96203] The file for one Exceptional student reported in program no. 254 (ESE Support Level 4) in the February survey did not contain a *Matrix of Services* form that was valid for that survey. We made the following audit adjustments:

111 Grades K-3 with ESE Services	.0200	
254 ESE Support Level 4	(.0200)	.0000

42. [Ref. 96204] The *Family Support Plan (FSP)* for one Exceptional student in the October survey was not accompanied by a corresponding *Matrix of Services* form. The student's FSP for that survey was dated April 10, 2002. The only *Matrix* form in the student's file was dated January 28, 2001. We made the following audit adjustments:

111 Grades K-3 with ESE Services	.0200	
254 ESE Support Level 4	(.0200)	.0000

43. [Ref. 96205] The timecards for two students and the job search records for two other students in on-the-job training (OJT) in the October and February surveys supported fewer OJT-related hours than were reported for those students. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.2784)	(.2784)
		(.3184)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings **Net Audit Adjustment (Unweighted FTE)**

Blue Angels Elementary School (#1241)

44. [Ref. 124101] Two Exceptional students in the October and February surveys were not reported in accordance with their Matrix of Services forms. One student was reported in program no. 112 (Grades 4-8 with ESE Services) and the other student was reported in program no. 255 (ESE Support Level 5); however, the students' Matrix forms supported program no. 254 (ESE Support Level 4). We made the following audit adjustments:

112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Escambia Charter School (#2081)

45. [Ref. 208101] The timecard for one Basic student in the on-the-job-training (OJT) in the February survey was missing and could not be located. We made the following audit adjustment:

300 Vocational 6-12	<u>(.0830)</u>	(.0830)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Escambia Charter School (#2081) (Continued)

46. [Ref. 208102] The reported number of Class Minutes, Weekly (CMW) in the October and February surveys for 16 students (one of whom was in our Vocational sample) was incorrectly reported. The students were reported for a full academic schedule having a total of 1,500 fundable CMW or .5000 FTE in program nos. 103 Basic 9-12 and 300 (Vocational 6-12). However, the students were enrolled in a special school-to-work program under a contract that the school had with the Department of Transportation (DOT) and attended classes for just one period per day, Monday through Thursday, and all day on Friday. Their academic instruction totaled to only 550 CMW or .1834 FTE, while the remainder of their time was spent working off-site under the DOT contract. The Department of Education advised us that the DOT program did not comply with curriculum standards and should not have earned FTE. We made the following audit adjustments to reduce the students' FTE to only that attributable to their academic instruction:

103 Basic 9-12	(3.2643)	
300 Vocational 6-12	(1.8013)	(5.0656)

47. [Ref. 208171/72/73] Three teachers were not properly certified and were not approved by the School Board or the local Charter Board to teach out-of-field during the school terms covered by the October and February surveys. The teachers held certification in Elementary Education, Business Education, and Industrial Arts Technology, respectively, but taught courses that required certification in Business Education, Home Economics, and Teacher Coordinator of Work Experience Endorsement, respectively. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Escambia Charter School (#2081)</u> (Continued)		
<u>Ref 208171</u>		
103 Basic 9-12	1.8849	
300 Vocational 6-12	<u>(1.8849)</u>	.0000
<u>Ref. 208172</u>		
103 Basic 9-12	.0834	
300 Vocational 6-12	<u>(.0834)</u>	.0000
<u>Ref. 208173</u>		
103 Basic 9-12	1.8348	
300 Vocational 6-12	<u>(1.8348)</u>	.0000
		<u>(5.1486)</u>
		<u>(15.6455)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2003

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who were in attendance and membership during the survey are reported for FEFP funding; (2) students are reported in the proper funding categories and have proper documentation to support that reporting, particularly with regard to students in Exceptional education and English for Speakers of Other Languages; (3) required attendance records, including timecards for students in on-the-job-training (OJT), are properly completed and retained in readily accessible files; (4) FTE funding for students served in the Hospital and Homebound program is based upon the teacher-contact hours recorded in appropriate logbooks; (5) only eligible courses are reported for funding in ESOL; (6) Exceptional students are reported in accordance with their *Matrix of Services* forms; (7) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (8) the parents of students taught by out-of-field teachers are notified in writing of the teachers' put-of-field status prior to the teachers' classes being reported for FEFP funding.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory CitationsReporting

Section 1011.60, F.S.Minimum Requirements of Florida Education Finance Program (FEFP)
 Section 1011.62, F.S.Definitions
 Section 1011.62, F.S.Funds for Operation of Schools
 Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
 Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
 FTE General Instructions 2002-2003

Attendance

Section 1003.23, F.S.Attendance Records and Reports
 Section 1003.436, F.S.Definition of "Credit"
 Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Regulatory Citations (Continued)

Attendance (Continued)

Rule 6A-1.044(3)&(6)(c), F.A.C. ...Pupil Attendance Records

FTE General Instructions 2002-2003

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages

Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for Limited English Proficient Students

Rule 6A-6.0902, F.A.C.Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students

Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

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

Exceptional Education

Section 1003.57(5), F.S.Exceptional Students Instruction

Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs

Section 1011.62, F.S.Funds for Operation of Schools

Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Exceptional Students

Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years

Rule 6A-6.0312, F.A.C.Course Modification for Exceptional Students

Rule 6A-6.0331, F.A.C.Identification and Assignment of Exceptional Students to Special Programs

Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students

Rule 6A-6.03411, F.A.C.Special Programs and Procedures for Exceptional Students

Vocational (7-12) Placement

Section 1011.62(1)(k), F.S.Funds for Operation of Schools; Instructions in Exploratory Education

Rule 6A-6.065, F.A.C.Instructional Components of Vocational Education

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Regulatory Citations

Vocational On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C.Definitions of Terms in Vocational Education Program
FTE General Instructions 2002-2003

Teacher Certification

Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements
Section 1012.55, F.S.Positions for Which Certificates Required
Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), F.S.Education For Speakers of Other Languages
Rule 6A-1.0502, F.A.C.Noncertificated Instructional Personnel
Rule 6A-1.0503, F.A.C.Qualified Instructional Personnel
Rule 6A-4.001, F.A.C.Instructional Personnel Certification
Rule 6A-6.0521, F.A.C.Definitions and Requirements Which Apply to All Dropout Prevention Programs

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Escambia County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Management agreed with our findings and recommendations, except for finding nos. 31 and 47, as discussed below .

A copy of management's response may be found on page 59 of this report.

Finding No. 31 (Ref. 93301) – This finding cites the District regarding 31 students in the Hospital and Homebound program who had exceptions involving their contact time with the homebound instructor and their physicians' statements (3 of the 31 students).

Management's Response – Management contends that adequate documentation was provided to support the reporting of the students in question.

Auditors' Resolution – Management's response is insufficient to justify the resolution of the finding in the favor of the District. No documentation or explanatory discussion was provided with the response. Accordingly, our finding stands as presented herein.

Finding No. 47 [Ref. 208171/72/73] – This finding cites the District for three teachers who were not properly certified and were not approved by the School Board or the local Charter Board to teach out-of-field during the school terms covered by the October and February surveys.

Management's Response – Management contends that the approval of out-of-field teachers by the charter school's governing board (i.e., the local Charter Board) is sufficient for establishing the qualifications of out-of-field teachers at charter schools.

Auditors' Resolution – Management is correct. The approval of out-of-field teachers by the board of the charter school (i.e., the local Charter Board) is acceptable. However, management's response did not include documentation that such approval was given for the teachers cited in our finding. Additionally, we saw no such documentation during our field work. Accordingly, our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

Escambia County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY

A summary discussion of the essential features of the Escambia County District School Board, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. Escambia County District School Board

The Escambia County District School Board 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 students attending kindergarten through high school, but also to adults seeking vocational-type training.

The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Escambia County.

For the fiscal year ended June 30, 2003, the District operated 80 schools, reported 42,943.01 un-weighted full-time equivalent (FTE) students, and received approximately \$131.4 million in State FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which 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.

Escambia County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2002-2003 school year were conducted during and for the following weeks: survey one was performed for July 15-19, 2002; survey two was performed for October 7-11, 2002; survey three was performed for February 3-7, 2003; and survey four was performed for June 16-20, 2003.

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (6-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

Chapter 1000, F.S.	.....K-20 General Provisions
Chapter 1001, F.S.	.....K-20 Governance
Chapter 1002, F.S.	.....Student and Parental Rights and Educational Choices
Chapter 1003, F.S.	.....Public K-12 Education
Chapter 1006, F.S.	.....Support for Learning
Chapter 1007, F.S.	.....Articulation and Access
Chapter 1010, F.S.	.....Financial Matters
Chapter 1011, F.S.	.....Planning and Budgeting
Chapter 1012, F.S.	.....Personnel
Chapter 6A-1, F.A.C.	.....Finance and Administration
Chapter 6A-3, F.A.C.	.....Transportation
Chapter 6A-4, F.A.C.	.....Certification
Chapter 6A-6, F.A.C.	.....Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules. The following schools were in our sample:

Escambia County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Hellen Caro Elementary School	NA
2. Bellview Middle School	1 and 2
3. Brentwood Middle School	3
4. A. V. Clubbs Center	4 and 5
5. Edgewater Elementary School	NA
6. Escambia High School	6 and 7
7. Navy Point Elementary School	8 through 10
8. Oakcrest Elementary School	11
9. Pensacola High School	12 and 13
10. Scenic Heights Elementary School	14 and 15
11. J. M. Tate Senior High School	16 and 17
12. Warrington Elementary School	18 through 20
13. Warrington Middle School	NA
14. West Pensacola Elementary School	21
15. J. H. Workman Middle School	22 and 23
16. Reinhardt Holm Elementary School	24
17. Escambia Juvenile Detention	25 through 28
18. Escambia Westgate Center	NA
19. Lakeview Special Education	29 and 30
20. Hospital & Homebound	31 through 33
21. Washington Senior High School	34 through 36
22. Pensacola Boy's Base School	37 and 38
23. County Administrative Annex	39 through 43
24. Blue Angels Elementary School	44
25. Escambia Charter School	45 through 47



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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 ESCAMBIA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated October 23, 2003, that the Escambia County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003. These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

Our general and detailed examination procedures disclosed instances of material noncompliance with the District's reported student ridership data. The District's reported number of students transported was overstated by 2,186 students due to various data compilation errors, and 114 of the 789 students in our detailed student

sample had exceptions involving either their reported ridership category or their reported term length, or both. The net impact of the reporting overstatement and sample student exceptions was a negative 2,239 students.

In our opinion, except for the instances of material noncompliance mentioned above involving the compilation of the number of students transported and classification of individual student ridership categories and term lengths, the Escambia County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Escambia County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
April 1, 2004

SCHEDULE A

Escambia County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2003

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	840	100.00%	56,727	100.00%
Sample ²	159	18.93%	789	1.39%
General Tests				
Students w/Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	(2,186)	NA
Detailed Tests				
Students w/Exceptions	-	-	114	(14.45%)
Net Audit Adjustments	-	-	(53)	NA

NA - Not Applicable

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2003. The District reported 56,727 students in the following ridership categories: 2,405 in IDEA (K-12), Weighted; 4,714 in IDEA (K-12), Unweighted; 227 in IDEA (PK), Weighted; 1,113 in PK Other; 276 in Teenage Parents and Infants; 11,420 in Hazardous Walking; 36,507 in Two Miles or More; 2 in Center to Center (Exceptional), Weighted; 8 in Center to Center (Exceptional), Unweighted; and 55 in Center to Center (Vocational). The District also reported operating a total of 840 vehicles (839 buses and 1 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Escambia County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Overview

The management of the Escambia County District School Board is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving the compilation of the number of students transported and classification of individual student ridership categories and term lengths, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 55.

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2003, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding nos. 1 through 3. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding nos. 4 through 11.

**Students
Transported
Net Audit
Adjustment**

General Tests

1. [Ref. 51] Our reconciliation of the District's reported transportation data for the July, October, February, and June surveys to the supporting ridership summaries and bus driver reports for the 161 buses in our sample disclosed discrepancies involving 43 of those buses. The net impact of these discrepancies was a reduction in the District's reported ridership of 48 students (7 in the July survey, 21 in the October survey, 16 in the February survey, and 4 in the June survey). We also noted that the number of days-in-term (DIT) for 71 students at the Escambia Bay Marine Institute in the June survey was reported incorrectly as 11 days rather than 25 days. Additionally, we noted that the number of buses in operation was overreported by two buses in the October survey and underreported by one bus in the February survey. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Students Transported Net Audit Adjustment</u>
General Tests (Continued)	
<u>July 2002 Survey-(8 Days-in-Term)</u>	
IDEA (K-12), Weighted	(16)
IDEA (PK), Weighted	9
<u>October 2002 Survey-(18 Days-in-Term)</u>	
Center to Center (Exceptional), Unweighted	1
<u>October 2002 Survey-(90 Days-in-Term)</u>	
IDEA (K-12), Weighted	1
PK Other	6
Two Miles or More	(79)
Hazardous Walking	47
Center to Center (Vocational)	3
<u>February 2003 Survey-(90 Days-in-Term)</u>	
IDEA (K-12), Weighted	(6)
IDEA (PK), Weighted	(1)
Teen Parent	(3)
Hazardous Walking	(8)
Two Miles or More	2
<u>June 2003 Survey-(11 Days-in-Term)</u>	
Two Miles or More	(71)
<u>June 2003 Survey-(15 Days-in-Term)</u>	
IDEA (K-12), Weighted	(1)
Teen Parent	(1)
Hazardous Walking	(1)
Two Miles or More	(1)
<u>June 2003 Survey-(25 Days-in-Term)</u>	
Two Miles or More	<u>71</u> (48)
Number of Buses in Operation:	
<u>October 2002 Survey</u>	(2)
<u>February 2003 Survey</u>	1 (1) - -

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

2. [Ref. 52/58/59/61/62] Subsequent to our reconciliation procedures discussed in finding no. 1 above, we made certain inquiries related to our student sample selection process for our Detailed Tests. These inquiries disclosed that the District incorrectly reported certain students in IDEA (K-12), Unweighted, in the October and February surveys who were ineligible to be reported for FEFP transportation funding. These students lived less than two miles from school, were classified as Specific Learning Disabled, Speech Impaired, or Language Impaired, and had Individual Educational Plans (IEPs) that did not authorize special transportation services; accordingly, pursuant to the Student Transportation General Instructions, the students should not have been reported. At our request, the District reviewed its reporting for the surveys in question and reconstructed the surveys' ridership data. We examined the reconstructed data and determined that reporting errors had been made in the October and February surveys, primarily impacting the District's reported ridership in the Two Miles or More and Hazardous Walking categories, as well as the IDEA (K-12), Unweighted category mentioned above. Students who lived less than two miles from school and students who were not on hazardous routes were reported incorrectly in the former two categories. We made the following audit adjustments:

Ref. 52: October 2002 Survey-(90 Days-in-Term)

IDEA (K-12), Weighted	(1)
IDEA (K-12), Unweighted	(3,001)
IDEA (PK), Weighted	3
PK Other	(26)
Teen Parent	23
Hazardous Walking	1,170
Two Miles or More	683
Center to Center (Exceptional), Weighted	(2)
Center to Center (Exceptional), Unweighted	3
Center to Center (Vocational)	(19)

(Audit adjustments continue on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		Students Transported Net Audit Adjustment
General Tests (Continued)		
<i>Ref. 52: <u>February 2003 Survey-(90 Days-in-Term)</u></i>		
IDEA (K-12), Weighted	4	
IDEA (K-12), Unweighted	(1,121)	
IDEA (PK), Weighted	9	
PK Other	8	
Teen Parent	1	
Hazardous Walking	448	
Two Miles or More	(126)	
Center to Center (Exceptional), Unweighted	<u>3</u>	(1,941)
<i>Ref. 58: <u>October 2002 Survey-(90 Days-in-Term)</u></i>		
Hazardous Walking*	(53)	
Two Miles or More	4	(49)
<i>*Twenty-one additional students in our detailed sample (8 in October and 13 in February) are adjusted in finding no. 9 under Detailed Tests.</i>		
<i>Ref. 59: <u>October 2002 Survey-(90 Days-in-Term)</u></i>		
Two Miles or More*	(72)	
<i><u>February 2003 Survey-(90 Days-in-Term)</u></i>		
Two Miles or More*	<u>(51)</u>	(123)
<i>*Twenty-three additional students in our detailed sample (18 in October, 3 in February, and 2 in June) are adjusted in finding no. 10 under Detailed Tests.</i>		
<i>Ref. 61: <u>February 2003 Survey-(90 Days-in-Term)</u></i>		
Hazardous Walking	<u>(39)</u>	(39)
<i>Ref. 62: <u>October 2002 Survey-(90 Days-in-Term)</u></i>		
IDEA (K-12), Unweighted	(4)	
Two Miles or More	9	
<i><u>February 2003 Survey-(90 Days-in-Term)</u></i>		
IDEA (K-12), Unweighted	(1)	
Two Miles or More	<u>10</u>	14

General Tests (Continued)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

3. [Ref. 63] Our general examination procedures disclosed that 182 students were reported incorrectly in the October and February surveys for 90-day terms. The students were in a Gifted educational program and were transported one day per week to Brentwood Middle School; consequently, they should have been reported in Center to Center (Exceptional), Unweighted, for an 18-day term. We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>			
Two Miles or More	(99)		
<u>October 2002 Survey-(18 Days-in-Term)</u>			
Center to Center (Exceptional), Unweighted	99		
<u>February 2003 Survey-(90 Days-in-Term)</u>			
Hazardous Walking	(25)		
Two Miles or More	(58)		
<u>February 2003 Survey-(18 Days-in-Term)</u>			
Center to Center (Exceptional), Unweighted	83	0	

Net Audit Adjustments from General Tests

Number of Buses in Operation	(1)	-	-
Number of Students Transported			<u>(2,186)</u>

Detailed Tests

4. [Ref. 53] Our detailed examination procedures disclosed the following exceptions involving 19 students in the July, October, February, and June surveys:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings**Detailed Tests** (Continued)

- a. Fifteen students (four in July, one in October, four in February, and six in June) were not eligible to reported for FEFP transportation funding. The students were not enrolled in school during the survey concerned. We also noted that the file for one of the students in the February survey did not contain an Individual Educational Plan (IEP) to support the student's reporting in IDEA (K-12), Unweighted.
- b. Four students (one in October and three in February) did not have adequate documentation to support their eligibility for FEFP transportation funding. The attendance records for two of the students were missing and could not be located and two students were not listed in the District's automated transportation records.

We made the following audit adjustments:

<u>July 2002 Survey-(8 Days-in-Term)</u>		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(1)	
<u>October 2002 Survey-(90 Days-in-Term)</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(1)	
<u>February 2003 Survey-(90 Days-in-Term)</u>		
Hazardous Walking	(2)	
IDEA (K-12), Unweighted	(2)	
Two Miles or More	(3)	
<u>June 2003 Survey-(8 Days-in-Term)</u>		
Two Miles or More	(5)	
<u>June 2003 Survey-(15 Days-in-Term)</u>		
Teen Parent	(1)	(19)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2003

**Students
Transported
Net Audit
Adjustment**

Findings

Detailed Tests (Continued)

5. [Ref. 54] Our detailed examination procedures related to students in weighted IDEA ridership categories disclosed the following exceptions involving 37 of those students (5 in July, 13 in October, 16 in February and 3 in June):

- a. The Individual Education Plans (IEPs) for 28 students (5 in July, 10 in October, 10 in February, and 3 in June) indicated that the students did not meet one or more of the five criteria specified for weighted funding by the Student Transportation General Instructions. (We noted that 27 of the 28 students were eligible for other categories: 10 for an IDEA unweighted category, 2 for PK Other, 15 for Two Miles or More. The remaining student was not eligible to be reported for FEFP transportation funding.)
- b. The file for one student in IDEA PK, Weighted in the October survey did not contain a valid IEP; consequently, this student should have been reported in PK Other.
- d. Three students in IDEA (K-12), Weighted (one in October and two in February) were pre-kindergarten students and should have been reported in IDEA (PK).
- e. The IEPs for five other students (one in October and four in February) indicated that these students required transportation out-of-district; however, they were not transported out-of-district and, thus, should have been reported in an IDEA unweighted category.

We made the following audit adjustments:

<u>July 2002 Survey-(8 Days-in-Term)</u>	
IDEA (K-12), Weighted	(5)
IDEA (K-12), Unweighted	1
Two Miles or More	4

(Audit adjustments continue on next page.)

Detailed Tests (Continued)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Students Transported Net Audit Adjustment</u>
<u>October 2002 Survey-(90 Days-in-Term)</u>	
IDEA (K-12), Weighted	(11)
IDEA (K-12), Unweighted	3
IDEA (PK), Weighted	(2)
IDEA (PK), Weighted	1
PK Other	2
Two Miles or More	6
 <u>February 2003 Survey-(90 Days-in-Term)</u>	
IDEA (K-12), Weighted	(15)
IDEA (K-12), Unweighted	3
IDEA (PK), Weighted	2
IDEA (PK), Weighted	(1)
PK Other	1
Two Miles or More	10
 <u>June 2003 Survey-(15 Days-in-Term)</u>	
IDEA (K-12), Weighted	(3)
IDEA (K-12), Unweighted	<u>3</u> (1)

6. [Ref. 55] We noted the following exceptions involving ten Exceptional students in IDEA (K-12), Unweighted in the October and February surveys:

- a. The Individual Educational Plans (IEPs) for five students, who were either Specific Learning Disabled, Speech Impaired, or Language Impaired, did not indicate that the students had special transportation needs; consequently, the students were not eligible to be reported in IDEA (K-12), Unweighted. We noted, however, that three of the students were eligible to be reported in Two Miles or More.
- b. One student was not an IDEA student, but was eligible to be reported in Hazardous Walking.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

- c. The IEPs for four students indicated that the students met one or more of the five criteria specified by the *Student Transportation General Instructions* for classification and reporting in IDEA (K-12), Weighted.

We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
IDEA (K-12), Unweighted	(5)	
IDEA (K-12), Weighted	2	
Two Miles or More	1	
<u>February 2003 Survey-(90 Days-in-Term)</u>		
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	(4)	
Hazardous Walking	1	
Two Miles or More	2	
<u>June 2003 Survey-(15 Days-in-Term)</u>		
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	(1)	(2)

- 7. [Ref. 56] One pre-kindergarten student was reported in PK Other in the June survey; however, this student was not an Exceptional student and was not enrolled in a District-operated pre-kindergarten program. Consequently, the student was not eligible to be reported for FEFP transportation funding. We made the following audit adjustment:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
PK Other	(1)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

8. [Ref. 57] One student in the October survey was reported in the Teenage Parent ridership category; however, the District's automated records indicate that this student was not enrolled in the Teenage Parent program during that survey. However, the student did live more than two miles from her assigned school and as such was eligible to be reported in Two Miles or More. We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
Teen Parent	(1)	
Two Miles or More	1	0

9. [Ref. 58] We noted that 21 students (8 in October and 13 in February) were incorrectly reported in Hazardous Walking. The students did not have to cross a designated hazardous zone to get to school. However, four of the students lived more than two miles from school and were eligible for reporting in the Two Miles or More ridership category. (See finding no. 2 for the 53 nonsampled students who were reported incorrectly in Hazardous Walking.) We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
Hazardous Walking	(8)	
Two Miles or More	3	
 <u>February 2003 Survey-(90 Days-in-Term)</u>		
Hazardous Walking	(13)	
Two Miles or More	1	(17)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

10. [Ref. 59] Twenty-three students in Two Miles or More (18 in the October survey, 3 in the February survey, and 2 in the June survey) lived less than two miles from school and were not eligible to be reported in that ridership category. Of these 23 students, 10 were eligible to be reported in Hazardous Walking. (See finding no. 2 for the 123 nonsampled students who were reported incorrectly in Two Miles or More.) We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
Hazardous Walking	8	
Two Miles or More	(18)	
<u>February 2003 Survey-(90 Days-in-Term)</u>		
Two Miles or More	(3)	
<u>June 2003 Survey-(15 Days-in-Term)</u>		
Hazardous Walking	2	
Two Miles or More	(2)	(13)

11. [Ref. 60] Two students were reported incorrectly in Center to Center (Exceptional), Unweighted in the October survey. The students only transferred from one bus to another in traveling to their destination school and, thus, were not eligible for a center to center category. Both students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
Two Miles or More	2	
Center to Center (Exceptional), Unweighted	(2)	0
Net Audit Adjustments from Detailed Tests		<u>(53)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Escambia County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students are reported; (2) the number of students and buses to be reported in each survey is in agreement with the supporting detailed summaries; (3) only eligible transported students who are in membership and attendance during survey are reported with that survey's results; (4) Exceptional students who are classified as eligible for weighted ridership categories have the need for such services clearly documented on their *Individual Educational Plans* (IEPs); (5) students are reported in the correct ridership category and for the correct number of days-in-term; (6) the eligibility of students for specific ridership categories and the appropriate length of term for each survey is verified prior to the students being reported; (7) the distance from home to school is verified prior to the students being reported in Two Miles or More, and only eligible elementary school students are reported in Hazardous; and (8) totals transmitted to Department of Education (DOE) are appropriately summarized and reviewed for accuracy of classification and count prior the data being transmitted to DOE for funding.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

- Section 1006.21, F.S.Duties of District School Superintendent and District School Board regarding Transportation
- Section 1006.23, F.S.Hazardous Walking Conditions
- Section 1011.68, F.S.Funds for Student Transportation
- Rule 6A-3.001(3), F.A.C.Basic Principles for Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Escambia County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Management agreed with our findings and recommendations, except for finding no. 2 (Ref. 52), as discussed below .

A copy of management's response may be found on page 59 of this report.

Finding No. 2 (Ref. 52) - This finding cites the District for various reporting errors which included the reporting of certain students in IDEA (K-12), Unweighted, in the October and February surveys who were ineligible to be reported for FEFP transportation funding. These students lived less than two miles from school, were classified as Specific Learning Disabled, Speech Impaired, or Language Impaired, and had Individual Educational Plans (IEPs) that did not authorize special transportation services.

Management's Response – Management contends that the District's reporting of the students in question was made pursuant to the verbal instructions and approval of the Department of Education.

Auditors' Resolution – The District's reporting is contrary to the *Student Transportation General Instructions*. There is no documentation that the Department of Education advised the District to make its reporting as it did. Accordingly, our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

Escambia County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY

A summary of the significant features of student transportation under the Florida Education Finance Program (FEFP) and applicable statutes and rules follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Escambia County District School Board

For the fiscal year ended June 30, 2003, the District received approximately \$11.2 million in State FEFP transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2002	31	233
October 2002	377	27,647
February 2003	378	27,900
June 2003	<u>54</u>	<u>947</u>
Total	<u>840</u>	<u>56,727</u>

3. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 1000, F.S.K-20 General Provisions
- Chapter 1001, F.S.K-20 Governance
- Chapter 1002, F.S.Student and Parental Rights and Educational Choices
- Chapter 1003, F.S.Public K-12 Education

Escambia County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

- Chapter 1006, F.S.Support for Learning
- Chapter 1010, F.S.Financial Matters
- Chapter 1011, F.S.Planning and Budgeting
- Chapter 6A-1, F.A.C.Finance and Administration
- Chapter 6A-3, F.A.C.Transportation

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

215 WEST GARDEN STREET, PENSACOLA, FL 32502
 PHONE 850/432-6121, FAX 850/469-6379
<http://www.escambia.k12.fl.us>
 JIM PAUL, SUPERINTENDENT

April 30, 2004

Mr. William O. Moore, Auditor General
 Office of the Auditor General
 Claude Pepper Building, Room 412C
 111 West Madison Street
 Tallahassee, FL 32399-1450

Attention: Mr. Joseph L. Williams, Section 321

Dear Mr. Moore:

The Escambia County School District concurs with the findings of the Auditor General as contained in the report on full-time equivalent (FTE) students and student transportation surveys under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2003 with the following exceptions:

1. Finding 31 concerning Hospital and Homebound students contact time by use of a contact log or alternate documentation methods and issue regarding physician's statements. The District contends that adequate documentation was provided.
2. Finding 47 concerning charter school instructors teaching out of field without District School Board approval. The District contends that a charter school governing board, and not the District School Board, is responsible for this approval. The local district school boards act as the sponsor for charter schools but have no control over charter schools' personnel issues.
3. Transportation finding number 2, Reference 52. The District disagrees with the portion of the finding regarding the IDEA (K-12), Unweighted, Specific Learning Disabled, Speech Impaired, or Language Impaired students that did not have special transportation services authorized on their IEP's. The District contends that these students were counted based on verbal instructions and approval from Department of Education personnel.

As corrective action for other findings, the District will monitor that required ESOL eligibility rules and documentation are followed. Due care will be used to ensure that ESE students are reported in the proper categories. In the area of students participating in on-the-job training programs, inservice training will be held to reemphasize the importance of the proper completion and retention of time cards.

Student Transportation

The District's Transportation Department will adhere to written guidelines of IDEA categorical funding, verify the Two Miles or More Guidelines and Hazardous Walking Conditions Report. The Transportation Department will review categories and data summary prior to all report submissions.

Sincerely,

Jim Paul

JP:MJ:jsb

Affirmative action/equal opportunity employer