REPORT NO. 2012-178
JUNE 2012

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, 2011

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Escambia County District School Board members and the Superintendent of Schools who served during the 2010-11 fiscal year are listed below:

Member	District No.
Jeffrey W. Bergosh, Vice-Chair to 11-15-10	1
Gerald W. Boone, Chair	2
Linda Moultrie	3
Patty Hightower	4
William E. Slayton, Jr., Vice-Chair from 11-16-10	5

Malcolm Thomas, Superintendent

The examination team leader was Alice Pounds, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at nancyreeder@aud.state.fl.us or by telephone at (850) 414-9941.

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Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2011

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
F.A.C.	Florida Administrative Code
FES	Fluent English Speaker
F.S.	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

TABLE OF CONTENTS

For the Fiscal Year Ended June 30, 2011

	PAGE NO.
EXECUTIVE SUMMARY	i
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report	1
Schedule A – Populations, Samples, and Test Results	4
Schedule B – Effect of Proposed Adjustments on Weighted FTE	6
Schedule C – Proposed Adjustments by School	7
Schedule D – Findings and Proposed Adjustments	13
Schedule E – Recommendations and Regulatory Citations	26
Notes to Schedules	29
STUDENT TRANSPORTATION	
Independent Auditor's Report	33
Schedule F – Populations, Samples, and Test Results	36
Schedule G – Findings and Proposed Adjustments	38
Schedule H – Recommendations and Regulatory Citations	45
Notes to Schedules	46
MANAGEMENT'S RESPONSE	
Exhibit A – Management's Response	48

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Escambia County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2011.

- **Twelve of the 121 students in our ESOL sample, 26 of the 190 students in our ESE Support Levels 4 and 5 sample, and 23 of the 121 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.**
- **Of the 497 students in our student transportation sample, 160 had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in 37 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 6.0252 but has a potential impact on the District's weighted FTE of a negative 47.7212. Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 93 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Escambia County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $172,930 (negative 47.7212 times $3,623.76).

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

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

School District of Escambia County

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2011, the District operated 69 schools serving prekindergarten through twelfth grade students, reported 39,909.26 unweighted FTE for those students, and received approximately $112.6 million in State funding through FEFP.

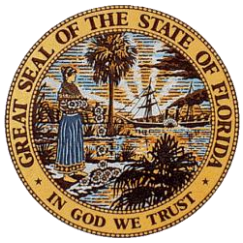
Florida Education Finance Program (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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. 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 unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately $9.9 million for student transportation as part of the State funding through FEFP.



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

INDEPENDENT AUDITOR'S REPORT
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 10, 2011, that the Escambia County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance: 12 of the 121 students in our ESOL sample,[1] 26 of the 190 students in our ESE Support Levels 4 and 5 sample,[2] and 23 of the 121 students in our Career Education 9-12 (OJT) sample[3] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Escambia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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[1]*For ESOL, see SCHEDULE D, Finding Nos. 1, 7, 9, 12, 13, and 31.*

[2]*For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 2, 3, 5, 14, 15, 16, 17, 20, 22, 23, 24, 26, 27, 29, and 30.*

[3]*For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 4, 11, 19, 33, and 35.*

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[4] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
June 14, 2012

[4] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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, 2011

Reported FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 39,909.26 unweighted FTE at 69 schools to the Department of Education for the fiscal year ended June 30, 2011.

Schools and Students

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (69) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (20,705) consisted of the total number of students in each Program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

	Number of Schools		Number of Students		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	65	22	15,284	247	1	29,794.5100	216.2095	27.8497
Basic with ESE Services	68	24	4,516	201	14	8,441.6300	178.4160	1.1966
ESOL	29	18	363	121	12	245.6000	78.4532	(6.2723)
ESE Support Levels 4 and 5	27	16	375	190	26	357.2400	161.0384	(13.8000)
Career Education 9-12	9	6	167	121	23	1,070.2800	22.9569	(14.9992)
All Programs	69	25	20,705	880	76	39,909.2600	657.0740	(6.0252)

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, 2011

Teachers

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (457) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 175 and found exceptions for 2 of those teachers.

Proposed Adjustments

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

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

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 PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2011

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	3.1686	1.089	3.4506
102	Basic 4-8	3.9201	1.000	3.9201
103	Basic 9-12	20.7610	1.031	21.4046
111	Grades K-3 with ESE Services	2.2466	1.089	2.4465
112	Grades 4-8 with ESE Services	5.5000	1.000	5.5000
113	Grades 9-12 with ESE Services	(6.5500)	1.031	(6.7531)
130	ESOL	(6.2723)	1.147	(7.1943)
254	ESE Support Level 4	(9.3000)	3.523	(32.7639)
255	ESE Support Level 5	(4.5000)	4.935	(22.2075)
300	Career Education 9-12	(14.9992)	1.035	(15.5242)
Total		(6.0252)		(47.7212)

[1] *See NOTE A6.*

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

[3] *Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE 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
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]			
No.	**Program**	**#0061**	**#0211**	**#0271**	**Balance Forward**
101	Basic K-3	.....	.....	1.0000	1.0000
102	Basic 4-8	2.0793	.....	.....	2.0793
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	.....	.....	1.0000	1.0000
112	Grades 4-8 with ESE Services	.....	3.0000	1.0000	4.0000
113	Grades 9-12 with ESE Services	.....	1.5000	.....	1.5000
130	ESOL	(2.0793)	.....	.....	(2.0793)
254	ESE Support Level 4	.....	(3.0000)	(3.0000)	(6.0000)
255	ESE Support Level 5	.....	(1.5000)	.....	(1.5000)
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	.0000	.0000

[1] *These proposed 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
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]				
No.	Brought Forward	#0281	#0391	#0411	#0461	Balance Forward
101	1.0000	.....	.8172	.....	1.2012	3.0184
102	2.0793	.....	.....	.....	.....	2.0793
103	.0000	2.0000	.....	2.4170	.....	4.4170
111	1.0000	.....	.....	.....	.....	1.0000
112	4.0000	.....	.....	.....	.....	4.0000
113	1.5000	(1.5000)	.....	(2.0000)	.....	(2.0000)
130	(2.0793)	.....	(.8172)	(.4170)	(1.2012)	(4.5147)
254	(6.0000)	(.5000)	.....	.....	.....	(6.5000)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	.0000	(1.0224)	.....	.....	.....	(1.0224)
Total	.0000	(1.0224)	.0000	.0000	.0000	(1.0224)

[1] *These proposed 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
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]				
No.	Brought Forward	#0521	#0551	#0561	#0581	Balance Forward
101	3.0184	.....	.4168	.....	.....	3.4352
102	2.0793	.....	.4168	.5154	.....	3.0115
103	4.4170	.....	.....	.....	.....	4.4170
111	1.0000	.....	.....	.....	.5000	1.5000
112	4.0000	.....	.....	.....	.5000	4.5000
113	(2.0000)	.....	.....	.....	.....	(2.0000)
130	(4.5147)	.....	(.8336)	(.5154)	.....	(5.8637)
254	(6.5000)	.....	.....	.....	(.5000)	(7.0000)
255	(1.5000)	.....	.....	.....	(.5000)	(2.0000)
300	(1.0224)	(.0630)	.....	.....	.....	(1.0854)
Total	(1.0224)	(.0630)	.0000	.0000	.0000	(1.0854)

[1] *These proposed 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
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]				
No.	Brought Forward	#0601	#0602	#0862	#0922	Balance Forward
101	3.4352	.....	.....	.....	.....	3.4352
102	3.0115	.....	.5000	.....	.....	3.5115
103	4.4170	.....	.....	2.0000	.....	6.4170
111	1.5000	.....	.....	.....	.....	1.5000
112	4.5000	1.0000	(.5000)	.....	.....	5.0000
113	(2.0000)	.....	.....	(1.5000)	.....	(3.5000)
130	(5.8637)	.....	.....	.....	.....	(5.8637)
254	(7.0000)	(1.0000)	(.5000)	.....	1.0000	(7.5000)
255	(2.0000)	.....	.0000	(.5000)	(1.0000)	(3.5000)
300	(1.0854)	.....	.....	(.5188)	.....	(1.6042)
Total	(1.0854)	.0000	(.5000)	(.5188)	.0000	(2.1042)

[1] *These proposed 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
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

		Proposed Adjustments[1]				
No.	Brought Forward	#0924	#0962	#1201	#1231	Balance Forward
101	3.4352	.....	(.5000)	.2334	.....	3.1686
102	3.5115	.....	.....	.4086	.....	3.9201
103	6.4170	.....	.....	.....	1.0000	7.4170
111	1.5000	.....	.....	.7666	.....	2.2666
112	5.0000	.5000	.....	.....	.....	5.5000
113	(3.5000)	.....	(2.0500)	.....	(1.0000)	(6.5500)
130	(5.8637)	.....	.....	(.4086)	.....	(6.2723)
254	(7.5000)	.....	(1.3000)	(.5000)	.....	(9.3000)
255	(3.5000)	(1.0000)	.5000	(.5000)	.....	(4.5000)
300	(1.6042)	.....	.....	.....	(.0082)	(1.6124)
Total	(2.1042)	(.5000)	(3.3500)	.0000	(.0082)	(5.9624)

[1] *These proposed 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
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2011

No.	Brought Forward	Proposed Adjustments[1] #1251	#2121	Total
101 Basic K-3	3.1686	.....	.....	3.1686
102 Basic 4-8	3.9201	.....	.....	3.9201
103 Basic 9-12	7.4170	13.3440	.....	20.7610
111 Grades K-3 with ESE Services	2.2666	.....	(.0200)	2.2466
112 Grades 4-8 with ESE Services	5.5000	.....	.....	5.5000
113 Grades 9-12 with ESE Services	(6.5500)	.....	.....	(6.5500)
130 ESOL	(6.2723)	.....	.....	(6.2723)
254 ESE Support Level 4	(9.3000)	.....	.....	(9.3000)
255 ESE Support Level 5	(4.5000)	.....	.....	(4.5000)
300 Career Education 9-12	(1.6124)	(13.3868)	.....	(14.9992)
Total	(5.9624)	(.0428)	(.0200)	(6.0252)

[1] *These proposed 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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Escambia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 26.

Findings — **Proposed Net Adjustments (Unweighted FTE)**

Our examination included the July and October 2010 surveys and the February and June 2011 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2010 survey or the February 2011 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Bellview Middle School (#0061)

1. [Ref. 6101] We noted the following exceptions involving five ELL students:

   a. The files for four students did not contain ELL Student Plans that covered the 2010-11 school year.

   b. One other student was beyond the maximum six-year period allowed for State funding of ESOL.

We propose the following adjustment:

102 Basic 4-8	2.0793	
130 ESOL	(2.0793)	.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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Camelot Academy of Escambia County (#0211)		
2. [Ref. 21101] The IEPs for seven ESE students were based on previous schools that the students had come from before entering Camelot Academy and did not reflect the same services that were provided in this new setting. Consequently, the *Matrix of Services* forms for these seven students did not accurately reflect the services provided. We also noted that two of these students were not reported in accordance with their *Matrix of Services* forms. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	3.0000	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(3.0000)	
255 ESE Support Level 5	(1.5000)	.0000
		.0000
Ensley Elementary School (#0271)		
3. [Ref. 27101] We noted the following exceptions involving three ESE students:		
a. There was no evidence that the *Matrix of Services* forms for two students were reviewed and updated when the students' new IEPs were developed. We also noted that the IEP for one of these students was unsigned.		
b. One student was not reported in accordance with the student's *Matrix of Services* form.		
We propose the following adjustment:		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(3.0000)	.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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Escambia High School (#0281)		
4. [Ref. 28101] We noted the following exceptions involving ten Career Education 9-12 (OJT) students:		
a. The timecards for three students were missing and could not be located.		
b. The timecards for six students were not signed by the students' employers.		
c. The timecard for one student indicated that the student was unemployed during the reporting survey and there was no documentation that the student was otherwise engaged in a job search.		
We propose the following adjustment:		
300 Career Education 9-12	(1.0224)	(1.0224)
5. [Ref. 28102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
6. [Ref. 28103] The files for two Gifted students did not contain EPs covering the 2010-11 school year. We propose the following adjustment:		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000
		(1.0224)

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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Oakcrest Elementary School (#0391)		
7. [Ref. 39102] One ELL student was assessed as FES and as a competent English reader and writer on the CELLA test and an ELL Committee was not convened to document the need for the student's continued ESOL placement. We propose the following adjustment:		
101 Basic K-3	.8172	
130 ESOL	(.8172)	.0000
		.0000
Pensacola High School (#0411)		
8. [Ref. 41101] We noted the following exceptions involving two ESE students:		
a. The file for one student did not contain an EP covering the 2010-11 school year.		
b. One student was dismissed from the ESE Program and should have been reported in Program No. 103 (Basic 9-12).		
We propose the following adjustment:		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000
9. [Ref. 41102] The file for one ELL student did not contain an *ELL Student Plan* covering the 2010-11 school year or documentation justifying the student's continued ESOL placement beyond the initial three-year base period. We propose the following adjustment:		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Scenic Heights Elementary School (#0461)		
10. [Ref. 46171] One Basic subject area teacher taught classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
101 Basic K-3	1.2012	
130 ESOL	(1.2012)	.0000
		.0000
J. M. Tate Senior High School (#0521)		
11. [Ref. 52101] Two Career Education 9-12 (OJT) students were reported for more work hours than were supported by their timecards. We propose the following adjustment:		
300 Career Education 9-12	(.0630)	(.0630)
		(.0630)
Warrington Elementary School (#0551)		
12. [Ref. 55101] We noted the following exceptions involving two ELL students:		
a. The file for one student was missing and could not be located.		
b. One student scored English proficient on the CELLA Composite and Reading portions of the test and an ELL Committee was not convened to document the need for the student's continued ESOL placement.		
We propose the following 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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Warrington Elementary School (#0551) (Continued)		
101 Basic K-3	.4168	
102 Basic 4-8	.4168	
130 ESOL	(.8336)	.0000
		.0000
Warrington Middle School (#0561)		
13. [Ref. 56101] We noted the following exceptions involving two ELL students:		
a. The file for one student did not contain documentation justifying the student's continued ESOL placement for a sixth year.		
b. The file for one student was missing and could not be located.		
We propose the following adjustment:		
102 Basic 4-8	.5154	
130 ESOL	(.5154)	.0000
		.0000
West Pensacola Elementary School (#0581)		
14. [Ref. 58101] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We also noted that the *Matrix of Services* form for one of these students was prepared on February 9, 2011, and supported reporting in Program No. 254 (ESE Support Level 4); however, the initiation date of the accompanying IEP was not until February 16, 2011, after the survey period. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
J. H. Workman Middle School (#0601)		
15. [Ref. 60101] There was no evidence that the *Matrix of Services* form for one ESE student in the October 2010 survey had been reviewed and updated when the student's newly prepared IEP was developed. Also, for the February 2011 survey, the student was not reported in accordance with the student's *Matrix of Services* form that was valid during that survey. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000
Reinherdt Holm Elementary School (#0602)		
16. [Ref. 60201] One ESE student was not in attendance during the October 2010 survey period and should not have been reported with that survey's results. We propose the following adjustment:		
255 ESE Support Level 5	(.5000)	(.5000)
17. [Ref. 60202] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
18. [Ref. 60203] The IEP for one ESE student did not include a signature page; consequently, the IEP did not adequately support the student's ESE placement. We propose the following adjustment:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
		(.5000)

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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Pine Forest High School (#0862)		
19. [Ref. 86201] We noted the following exceptions for eight Career Education 9-12 (OJT) students:		
a. The timecards for four students were missing and could not be located.		
b. The timecards for three students indicated the students had not worked any hours during the reporting survey.		
c. One student's timecard was not signed by the student's employer.		
We propose the following adjustment:		
300 Career Education 9-12	(.5188)	(.5188)
20. [Ref. 86202] The file for one ESE student did not contain an IEP or *Matrix of Services* form covering the 2010-11 school year. Consequently, the student's ESE placement was not adequately supported. We propose the following adjustment:		
103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000
21. [Ref. 86203] The files for two ESE students did not contain an IEP and EP, respectively, covering the 2010-11 school year. We propose the following adjustment:		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.5000)	.0000
		(.5188)

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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Escambia Westgate Center (#0922)		
22. [Ref. 92201] We noted the following exceptions involving two ESE students:		
a. One student was not reported in accordance with the student's *Matrix of Services* form.		
b. The *Matrix of Services* form for one student had been revised and updated; however, this revision reflected a change in service that was neither indicated on a newly prepared or revised IEP nor denoted on the IEP in effect during the reporting survey.		
We propose the following adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		.0000
Lakeview Special Education (#0924)		
23. [Ref. 92401] One ESE student was not in attendance during the October 2010 survey period and should not have been reported with the survey's results. We propose the following adjustment:		
255 ESE Support Level 5	(.5000)	(.5000)
24. [Ref. 92402] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
		(.5000)

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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
County Administrative Annex (#0962)		
25. [Ref. 96201] One student was not in attendance during the February 2011 survey period and should not have been reported with the survey's results. We propose the following adjustment:		
101 Basic K-3	(.5000)	(.5000)
26. [Ref. 96202] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
27. [Ref. 96203] One part-time ESE student was reported for more instructional time than was provided. The student was reported for 1,500 instructional minutes but should have been reported for only 360 instructional minutes. We propose the following adjustment:		
254 ESE Support Level 4	(.3800)	(.3800)
28. [Ref. 96204] We noted the following exceptions involving four ESE students in an ESE OJT program:		
a. One student was reported for more work hours than the student's timecard supported.		
b. The timecards for three students were missing and could not be located.		
We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(2.0500)	(2.0500)
29. [Ref. 96205] One ESE student was reported for more homebound instruction than was provided. The student was reported for 1,500 instructional minutes but was only provided 240 instructional minutes. We propose the following 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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
County Administrative Annex (#0962) (Continued)		
254 ESE Support Level 4	(.4200)	(.4200)
		(3.3500)
R. C. Lipscomb Elementary School (#1201)		

30. [Ref. 120101] We noted the following exceptions involving two ESE students:

a. There was no evidence that the *Matrix of Services* form for one student had been reviewed or updated when the student's amended IEP was prepared.

b. The *Matrix of Services* form for one student was missing and could not be located.

We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000

31. [Ref. 120102] The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	.4086	
130 ESOL	(.4086)	.0000

32. [Ref. 120103] The file for one ESE student did not contain an IEP covering the 2010-11 school year. We propose the following adjustment:

101 Basic K-3	.2334	
111 Grades K-3 with ESE Services	(.2334)	.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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Northview High School (#1231)		
33. [Ref. 123101] One Career Education 9-12 (OJT) student was reported for more work hours than was supported by the student's timecard. We propose the following adjustment:		
300 Career Education 9-12	(.0082)	(.0082)
34. [Ref. 123102] The file for one ESE student did not contain an EP that covered the 2010-11 school year. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
		(.0082)
West Florida High School of Advanced Technology (#1251)		
35. [Ref. 125102] Two Career Education 9-12 (OJT) students were reported for more work hours than were supported by their timecards. We propose the following adjustment:		
300 Career Education 9-12	(.0428)	(.0428)
36. [Ref. 125171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification as an Athletic Trainer but taught courses that required certification in Registered Nurse or Paramedic. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	13.3440	
300 Career Education 9-12	(13.3440)	.0000
		(.0428)

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 PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Proposed Net Adjustments (Unweighted FTE)
Capstone Academy (#2121)		
37. [Ref. 212101] The documentation for one speech student supported less instructional time than was reported. We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.0200)	(.0200)
		(.0200)
Proposed Net Adjustment		(6.0252)

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, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and attendance at least 1 of the 11 days of a survey window are reported with the survey's results; (2) students are reported in the proper funding categories for the correct FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT); (3) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files and the students should be scheduled for and documented as having worked hours or are otherwise documented as being engaged in a job search; (4) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior the students' entry into that year based on their individual anniversary dates; (5) the reporting of students in ESOL should not exceed the maximum six-year period allowed for State funding of ESOL; (6) *ELL Student Plans* should be properly maintained in the students' files; (7) IEPs and EPs are prepared on a timely basis; (8) students assessed English proficient are placed or retained in ESOL based on the placement recommendations of ELL Committees that have considered at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4, Florida Administrative Code; (9) ESE students are reported in accordance with their *Matrix of Services* forms; (10) *Matrix of Services* forms are properly completed and are timely reviewed; (11) all required participants in the IEP-development meetings should sign the IEP; (12) teachers are properly certified or, if out of field, are approved by the School Board; (13) parents are appropriately notified of the teacher's out-of-field status; and (14) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

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

Regulatory Citations

Reporting

Section 1011.60, F.S. ..... Minimum Requirements of the Florida Education Finance Program

Section 1011.61, F.S. ..... Definitions

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

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, 2011

Regulatory Citations (Continued)

Reporting (Continued)

Rule 6A-1.0451, F.A.C. .....Florida Education Finance Program Student Membership Surveys

Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records

FTE General Instructions 2010-11

Attendance

Section 1003.23, F.S. .....Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), F.A.C. ....Pupil Attendance Records

Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records

FTE General Instructions 2010-11

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 English Language Learners

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners

Rule 6A-6.0903, F.A.C. .....Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. .....Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2010-11

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, 2011

Regulatory Citations (Continued)

Exceptional Education

Section 1003.57, F.S. ..... Exceptional Students Instruction

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

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

Rule 6A-6.03028, F.A.C. ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

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 Modifications for Exceptional Students

Rule 6A-6.0331, F.A.C. ..... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

Rule 6A-6.0334, F.A.C. ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. ..... Definitions, ESE Policies and Procedures, and ESE Administrators

Matrix of Services Handbook (2004 Revised Edition)

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

Rule 6A-1.0502, F.A.C. ..... Non-certificated Instructional Personnel

Rule 6A-1.0503, F.A.C. ..... Definition of Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. ..... Instructional Personnel Certification

Rule 6A-6.0907, F.A.C. ..... Inservice Requirements for Personnel of Limited English Proficient Students

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, 2011

NOTE A – SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Escambia County

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

For the fiscal year ended June 30, 2011, the District operated 69 schools serving prekindergarten through twelfth grade students, reported 39,909.26 unweighted FTE, and received approximately $112.6 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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, 2011

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. For example, for prekindergarten 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 unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to 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 that 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 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

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, 2011

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) ESOL, (3) ESE, and (4) Career Education 9-12.

7. Statutes and Rules

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

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-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 judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. 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, 2011

NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
1.	Bellview Middle School	1
2.	Camelot Academy of Escambia County	2
3.	Cordova Park Elementary School	NA
4.	Ensley Elementary School	3
5.	Escambia High School	4 through 6
6.	Myrtle Grove Elementary School	NA
7.	Navy Point Elementary School	NA
8.	Oakcrest Elementary School	7
9.	Pensacola High School	8 and 9
10.	Scenic Heights Elementary School	10
11.	J. M. Tate Senior High School	11
12.	Warrington Elementary School	12
13.	Warrington Middle School	13
14.	C. A. Weis Elementary School	NA
15.	West Pensacola Elementary School	14
16.	J. H. Workman Middle School	15
17.	Reinherdt Holm Elementary School	16 through 18
18.	Pine Forest High School	19 through 21
19.	Escambia Westgate Center	22
20.	Lakeview Special Education	23 and 24
21.	County Administrative Annex	25 through 29
22.	R. C. Lipscomb Elementary School	30 through 32
23.	Northview High School	33 and 34
24.	West Florida High School of Advanced Technology	35 and 36
25.	Capstone Academy	37

AUDITOR GENERAL
STATE OF FLORIDA

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DAVID W. MARTIN, CPA
AUDITOR GENERAL

PHONE: 850-488-5534
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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 PROPRAM (FEFP)
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated October 10, 2011, that the Escambia County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 160 of the 497 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 4, 5, 6, 7, and 8.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Escambia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[1] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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

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[1] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
June 14, 2012

SCHEDULE F

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2011

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (806) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (48,890) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	2,002
IDEA (K-12), Unweighted	5
IDEA (PK), Weighted	399
Teenage Parents and Infants	75
Hazardous Walking	10,812
Two Miles or More	35,270
Center to Center (Vocational and Dual Enrollment)	327
Total	48,890

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2011

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(20)		
We sampled 497 of the 48,890 students reported as being transported by the District.		160	(94)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 565 students.		565	1
Total	(20)	725	(93)

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of DOE.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Escambia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 45.

Findings	Students Transported Proposed Net Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2010 surveys and the February and June 2011 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.	
1. [Ref. 51] Our review of the number of buses in operation during our general tests disclosed the following exceptions:	
a. There were 6 buses that did not have corresponding bus drivers' reports; consequently, the 216 students associated with these buses could not be validated as having been transported and were not eligible for State transportation funding.	
b. There were 6 charter school buses transporting 262 students in the October 2010 survey that were inadvertently not reported but were eligible to be reported for State transportation funding.	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings			Students Transported Proposed Net Adjustments
c. The reported number of buses in operation was overstated in the July and October 2010 and February 2011 surveys. The District reported 92, 320, and 328 buses in the respective surveys but should have reported only 91, 317, and 312. The differences in the number of buses in operation were the result of a combination of the situations noted in a. and b. above, in addition to students being reported under two bus numbers because of data posting errors and including in the bus count those buses only transporting less-than-two-mile students.			
We propose the following adjustments:			
a. **October 2010 Survey**			
90 Days in Term			
IDEA (K-12), Weighted		(1)	
IDEA (PK), Weighted		(7)	
February 2011 Survey			
90 Days in Term			
Two Miles or More		(208)	(216)
b. **October 2010 Survey**			
90 Days in Term			
Two Miles or More		262	262
c. **July 2010 Survey**			
Buses in Operation	(1)		
October 2010 Survey			
Buses in Operation	(3)		
February 2011 Survey			
Buses in Operation	(16)	(20)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
2. [Ref. 52] Our review of PK student reportings during our general tests disclosed that 87 PK students were incorrectly reported in the Hazardous Walking ridership category (37) and the Two Miles or More ridership category (50). PK students are not eligible for reporting in these ridership categories; however, we noted that 30 of these PK students were eligible for reporting in the IDEA (PK), Unweighted ridership category, 12 PK students were eligible for reporting in the Teenage Parents and Infants ridership category, and the remaining 45 PK students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2010 Survey		
90 Days in Term		
IDEA (PK), Unweighted	10	
Teenage Parents and Infants	6	
Hazardous Walking	(12)	
Two Miles or More	(21)	
February 2011 Survey		
90 Days in Term		
IDEA (PK), Unweighted	20	
Teenage Parents and Infants	6	
Hazardous Walking	(25)	
Two Miles or More	(29)	(45)
3. [Ref. 57] The number of days in term for 97 students in the Two Miles or More ridership category was reported incorrectly in the June 2011 survey. We noted that 21 days in term were reported but there were actually 29 days in term. We propose the following adjustment:		
June 2011 Survey		
29 Days in Term		
Two Miles or More	97	
21 Days in Term		
Two Miles or More	(97)	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
4. [Ref. 53] Eighteen students in our sample did not ride their assigned buses during the reported survey period; consequently, these students should not have been reported for State transportation funding. We also noted that 10 of these students were not in membership and did not have any addresses on file. We propose the following adjustments:		
July 2010 Survey		
12 Days in Term		
IDEA (K-12), Weighted	(1)	
October 2010 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
Teenage Parents and Infants	(2)	
Hazardous Walking	(1)	
18 Days in Term		
Center to Center (Vocational and Dual Enrollment)	(1)	
February 2011 Survey		
90 Days in Term		
IDEA (PK), Weighted	(1)	
Center to Center (Vocational and Dual Enrollment)	(1)	
June 2011 Survey		
12 Days in Term		
Hazardous Walking	(8)	
Two Miles or More	(2)	(18)
5. [Ref. 54] Eighteen students in our sample were incorrectly reported in the Hazardous Walking ridership category. The students actually lived more than two miles from their assigned schools and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
October 2010 Survey		
90 Days in Term		
Hazardous Walking	(3)	
Two Miles or More	3	
February 2011 Survey		
90 Days in Term		
Hazardous Walking	(6)	
Two Miles or More	6	
June 2011 Survey		
12 Days in Term		
Hazardous Walking	(9)	
Two Miles or More	9	0

6. [Ref. 55/59] We noted that 69 students in our sample lived less than two miles from their assigned school and were incorrectly reported in the Two Miles or More ridership category. However, we noted that 6 of these students were eligible for reporting in the Hazardous Walking ridership category and the remaining 63 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

Ref. 59		
July 2010 Survey		
12 Days in Term		
Hazardous Walking	5	
Two Miles or More	(5)	0
Ref. 55		
October 2010 Survey		
90 Days in Term		
Two Miles or More	(31)	
February 2011 Survey		
90 Days in Term		
Two Miles or More	(32)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
June 2011 Survey		
12 Days in Term		
Hazardous Walking	1	
Two Miles or More	(1)	(63)

7. [Ref. 56] Thirteen students in our sample were not enrolled during the June 2011 survey; consequently, these students were not eligible for State transportation funding. We propose the following adjustment:

June 2011 Survey		
12 Days in Term		
Hazardous Walking	(1)	
Two Miles or More	(12)	(13)

8. [Ref. 58] The IEPs for 42 students in our sample reported in IDEA-Weighted ridership categories did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. However, we noted that these students were eligible for reporting in other ridership categories, as follows: 31 in IDEA (K-12), Unweighted; 5 in IDEA (PK), Unweighted; 3 in Hazardous Walking; and 3 in Two Miles or More. We propose the following adjustments:

July 2010 Survey	
12 Days in Term	
IDEA (K-12), Weighted	(7)
IDEA (K-12), Unweighted	7
IDEA (PK), Weighted	(3)
IDEA (PK), Unweighted	3
October 2010 Survey	
90 Days in Term	
IDEA (K-12), Weighted	(16)
IDEA (K-12), Unweighted	13
Hazardous Walking	2
Two Miles or More	1

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

Findings		Students Transported Proposed Net Adjustments
February 2011 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(14)	
IDEA (K-12), Unweighted	11	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	
Hazardous Walking	1	
Two Miles or More	2	0
Proposed Net Adjustment		(93)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students and the number of days in term are accurately reported; (2) transported students are reported for the correct ridership classification and have documentation to support that reporting, particularly with regard for students in IDEA (K-12), Weighted ridership categories; (3) bus driver reports are available, legible, and maintained in readily-accessible files; (4) only those students who are documented as enrolled in school during the survey week concerned and transported by the District at least once during the 11-day survey window are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported; (6) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA-Weighted ridership categories; and (7) only PK students with disabilities or PK children of students enrolled in a Teenage Parents and Infants Program are reported for State transportation 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 State requirements governing student transportation.

Regulatory Citations

Chapter 1006, Part I, E., F.S. .....Transportation of Public K-12 Students
Section 1011.68, F.S. .....Funds for Student Transportation
Chapter 6A-3, F.A.C. .....Transportation
Student Transportation General Instructions 2010-11

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, 2011

NOTE A – SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Escambia County

For the fiscal year ended June 30, 2011, the District received approximately $9.9 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2010	93	1,212
October 2010	321	23,481
February 2011	329	23,350
June 2011	63	847
Total	806	48,890

3. Statutes and Rules

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

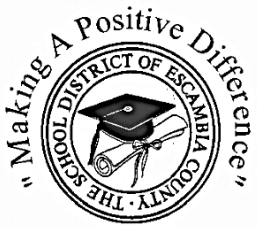
Chapter 1006, Part I, E., F.S. ..... Transportation of Public K-12 Students
Section 1011.68, F.S. ..... Funds for Student Transportation
Chapter 6A-3, F.A.C. ..... Transportation

Escambia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

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PENSACOLA, FL 32505
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http://www.escambia.k12.fl.us
MALCOLM THOMAS, SUPERINTENDENT

June 12, 2012

Mr. David W. Martin, Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

The Escambia County School District concurs with the findings contained in the Florida Education Finance Program (FEFP) report on Full-Time Equivalent (FTE) Students and Student Transportation for the fiscal year ended June 30, 2011.

FTE Students
The District will continue its efforts to: (1) Report only students who meet proper attendance and membership criteria, (2) report students in the correct funding categories and maintain adequate supporting documentation, (3) maintain accurate OJT timecards for students in Career Education 9-12 programs, (4) assess students for ESOL placement in a timely manner, (5) report ESOL students for funding only within the maximum six-year period, (6) properly maintain ELL Student Plans, (7) prepare IEPs and EPs on a timely basis, (8) adhere to ESOL placement requirements as set forth in SBE Rule 6A-6.0902(2)(a)4, FAC, (9) report ESE students according to Matrix of Services forms, (10) properly complete and review Matrix of Services forms in a timely manner, (11) ensure that IEPs are signed by the proper personnel, (12) ensure that teachers are certified in field or have the proper out of field approval, (13) ensure that parents are notified of a teacher's out of field status, and (14) ensure that ESOL teachers receive adequate and timely in-service training.

Student Transportation
The District will exercise appropriate care and corrective action to ensure that: (1)The number of buses used to transport students and the number of days in term are accurately reported, (2) the ridership classifications of transported students are properly documented, (3) bus driver reports are accurate and available, (4) only eligible students are reported for funding, (5) the distance from home to school is verified for reported students, (6) IEPs document adequate need for ESE students reported in IDEA-Weighted ridership categories, and (7) only eligible PK students are reported for funding.

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

Sincerely,

Malcolm Thomas

Malcolm Thomas
Superintendent

MT:TSC:dlh

Affirmative action/equal opportunity employer