STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

Summary

Report Number: 2012-178

Report Title: Escambia County District School Board – Florida Education Finance Program

Report Period: 07/01/2010 – 06/30/2011

Release Date: 06/14/2012

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.

The Superintendent's written response to the audit findings is included in the audit report as Exhibit A.