



**AUDITOR GENERAL**  
WILLIAM O. MONROE, CPA



**SANTA ROSA COUNTY DISTRICT SCHOOL BOARD**  
**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AND**  
**STUDENT TRANSPORTATION**

For the Fiscal Year Ended June 30, 2006

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: Mary Diane Coleman, Chairman; Edward Gray, III; JoAnn J. Simpson; Kenneth E. Smith; Edward Hugh Winkles, Vice Chair; and John W. Rogers, 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, CPA, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto: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.

Santa Rosa County District School Board  
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For the Fiscal Year Ended June 30, 2006

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Santa Rosa County District School Board

**LIST OF ABBREVIATIONS**

For the Fiscal Year Ended June 30, 2006

**IEP** – Individual Educational Plan

**ESE** – Exceptional Student Education

**LEP** – Limited English Proficient

**ESOL** – English for Speakers of Other Languages

**PK** – Prekindergarten

**OJT** – On-the-Job Training

**IDEA** – Individuals with Disabilities Education Act



WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT SANTA ROSA COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 28, 2006, that the Santa Rosa County District School Board complied with the 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, 2006. 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 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.

Our examination procedures disclosed the following instances of material noncompliance:

#### Teachers

Twenty-two of the 176 teachers in our sample did not meet the applicable provisions of Florida Statutes or State Board of Education Rules regarding qualified instructional personnel; School Board approval of out-of-field assignments; notification of parents regarding out-of-field teachers; or the earning of required in-service training points in ESOL strategies. (See SCHEDULE D, finding Nos. 8, 9, 13, 14, 17, 18, 20, 22, 27, 28, 29, 33, 39, 40, and 41.)

#### Students

We noted exceptions involving 14 of the 47 students in our sample for ESOL. These exceptions included reporting errors and records that were not properly and accurately prepared. (See SCHEDULE D, finding Nos. 3, 5, 12, 23, 24, 25, 30, 31, 32, 34, and 35.)

In our opinion, except for instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for students in ESOL, the Santa Rosa 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, 2006.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered these 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.

In accordance with *Governmental Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above, and identified above by finding number, are indicative of such deficiencies in the District's internal controls related to teacher assignments and the reporting of, and the preparation of supporting documentation for, students in ESOL. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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 Santa Rosa 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,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive style with a large initial "W".

William O. Monroe, CPA  
January 10, 2007

**SCHEDULE A**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. <u>Basic</u></b>						
Population <sup>3</sup>	34	100.00%	13,321	100.00%	19,100.1300	100.00%
Sample Size <sup>4</sup>	16	47.06%	360	2.70%	321.9911	1.69%
Net Audit Adjustments <sup>5</sup>	-	-	(4)	(1.11%)	4.9479	-
<b>2. <u>Exceptional - Basic with ESE Services</u></b>						
Population <sup>3</sup>	35	100.00%	3,170	100.00%	4,565.8200	100.00%
Sample Size <sup>4</sup>	18	51.43%	317	10.00%	267.2705	5.85%
Net Audit Adjustments <sup>5</sup>	-	-	(4)	(1.26%)	(.3524)	-
<b>3. <u>English for Speakers of Other Languages (ESOL)</u></b>						
Population <sup>3</sup>	24	100.00%	89	100.00%	83.6400	100.00%
Sample Size <sup>4</sup>	14	58.33%	47	52.81%	30.7578	36.77%
Net Audit Adjustments <sup>5</sup>	-	-	(14)	(29.79%)	(4.9491)	-
<b>4. <u>Exceptional - ESE Support Levels 4 and 5</u></b>						
Population <sup>3</sup>	24	100.00%	326	100.00%	184.3400	100.00%
Sample Size <sup>4</sup>	16	66.67%	216	66.26%	132.6808	71.98%
Net Audit Adjustments <sup>5</sup>	-	-	(20)	(9.26%)	(2.5104)	-
<b>5. <u>Career Education 9-12 On-the-Job Training (OJT)</u></b>						
Population <sup>3</sup>	9	100.00%	179	100.00%	50.5300	100.00%
Sample Size <sup>4</sup>	4	44.44%	52	29.05%	9.0759	17.96%
Net Audit Adjustments <sup>5</sup>	-	-	(4)	(7.69%)	(.2624)	-
<b>6. <u>Career Education 9-12 (Excl. OJT)</u></b>						
Population <sup>3</sup>	0	0.00%	0	0.00%	650.0000	100.00%
Sample Size <sup>4</sup>	0	0.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments <sup>5</sup>	-	-	(0)	(0.00%)	.0000	-
-----						
<b><u>All Programs</u></b>						
Population <sup>3</sup>	36	100.00%	17,085	100.00%	24,634.4600	100.00%
Sample Size <sup>4</sup>	18	50.00%	992	5.81%	761.7761	3.09%
Net Audit Adjustments <sup>5</sup>	-	-	(46)	(4.64%)	(3.1264)	-

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE A (Continued)**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>
<u>Teacher Certification</u>					
Population	36	100.00%	464	100.00%	-
Sample Size <sup>4</sup>	17	47.22%	176	37.93%	-
Net Audit Adjustments <sup>5</sup>	-	-	(22)	(12.50%)	-
Basic	-	-	-	-	8.8130
Basic with ESE Services	-	-	-	-	(3.3722)
ESOL	-	-	-	-	(4.6360)
ESE Support Levels 4 and 5	-	-	-	-	(.8048)
					<u>.0000</u>
<u>District-Wide and Non-Sampled Students</u>					
Net Audit Adjustments <sup>5</sup>			<u>District-Wide</u>	<u>Non-Sampled</u>	
Basic	-	-	8.7284	(1.7065)	7.0219
Basic with ESE Services	-	-	.0000	(1.1998)	(1.1998)
ESOL	-	-	(.2652)	.0000	(.2652)
Career Education 9-12	-	-	<u>.0000</u>	<u>(.9600)</u>	<u>(.9600)</u>
			<u>8.4632</u>	<u>(3.8663)</u>	<u>4.5969</u>
<b>Net Audit Adjustments</b>					<u>1.4705</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

<sup>3</sup> 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, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2006. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career education or taught courses to LEP students. (See NOTE A5.)

<sup>4</sup> See NOTE B.

<sup>5</sup> Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

*The accompanying notes are an integral part of this schedule.*

SCHEDULE B

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u> <sup>1</sup>	<u>Net Audit Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	5.4600	1.018	5.5583
102 Basic 4-8	3.0023	1.000	3.0023
103 Basic 9-12	12.3205	1.113	13.7127
111 Grades K-3 with ESE Services	(.5000)	1.018	(.5090)
112 Grades 4-8 with ESE Services	(.9818)	1.000	(.9818)
113 Grades 9-12 with ESE Services	(3.4426)	1.113	(3.8316)
130 ESOL	(9.8503)	1.318	(12.9827)
254 ESE Support Level 4	.2134	3.818	.8148
255 ESE Support Level 5	(3.5286)	5.190	(18.3134)
300 Career Education 9-12	<u>(1.2224)</u>	1.193	<u>(1.4583)</u>
Total	<u>1.4705</u>		<u>(14.9887)</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> These adjustments are for unweighted FTE. (See SCHEDULE C.)

<sup>3</sup> 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

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments<sup>1</sup></u>		<u>Balance Forward</u>
		<u>#0071</u>	<u>#0102</u>	
101 Basic K-3	.....	1.0000	.....	1.0000
102 Basic 4-8	.1234	.....	.6950	.8184
103 Basic 9-12	8.6050	.....	.....	8.6050
111 Grades K-3 with ESE Services	.....	(.5000)	.....	(.5000)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.2652)	(1.0000)	(.6950)	(1.9602)
254 ESE Support Level 4	.....	.0000	.....	.0000
255 ESE Support Level 5	.....	.5000	.....	.5000
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>8.4632</u>	<u>.0000</u>	<u>.0000</u>	<u>8.4632</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C (Continued)

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0103</u>	<u>#0131</u>	<u>#0151</u>	<u>#0171</u>	
101	1.0000	.....	.....	.....	1.0000	2.0000
102	.8184	.....	.....	.....	.....	.8184
103	8.6050	.7840	.....	.7090	.....	10.0980
111	(.5000)	.....	.....	.....	.....	(.5000)
112	.0000	.....	.....	.....	.....	.0000
113	.0000	(.2502)	.....	.5000	.....	.2498
130	(1.9602)	(.1668)	.....	(.7090)	(1.0000)	(3.8360)
254	.0000	(.0334)	(.5000)	.....	.....	(.5334)
255	.5000	(.7336)	.5000	(.5000)	.....	(.2336)
300	<u>.0000</u>	<u>(.0830)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0830)</u>
Total	<u>8.4632</u>	<u>(.4830)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>7.9802</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C (Continued)

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0182</u>	<u>#0205</u>	<u>#0231</u>	<u>#0271</u>	
101	2.0000	.....	.....	.....	.....	2.0000
102	.8184	.....	(.5000)	1.0404	.5000	1.8588
103	10.0980	.8632	.5265	.....	.....	11.4877
111	(.5000)	.....	.....	.....	.....	(.5000)
112	.0000	.....	(.5000)	(.0404)	.....	(.5404)
113	.2498	.....	(2.9328)	.....	.....	(2.6830)
130	(3.8360)	(.1418)	.....	.....	(.5000)	(4.4778)
254	(.5334)	.....	.....	.0000	.....	(.5334)
255	(.2336)	(.9050)	.....	(1.0000)	.....	(2.1386)
300	<u>(.0830)</u>	<u>(.0746)</u>	<u>(.9600)</u>	.....	.....	<u>(1.1176)</u>
Total	<u>7.9802</u>	<u>(.2582)</u>	<u>(4.3663)</u>	<u>.0000</u>	<u>.0000</u>	<u>3.3557</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C (Continued)

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

Program No.	Brought Forward	<u>Audit Adjustments<sup>1</sup></u>				Balance Forward
		<u>#0311</u>	<u>#0331</u>	<u>#0332</u>	<u>#0341</u>	
101	2.0000	.....	.4600	.....	1.0000	3.4600
102	1.8588	.5000	.5250	.6102	.....	3.4940
103	11.4877	.....	.....	.....	.....	11.4877
111	(.5000)	.....	.....	.....	.....	(.5000)
112	(.5404)	.....	(.0150)	.....	.....	(.5554)
113	(2.6830)	.....	.....	.....	.....	(2.6830)
130	(4.4778)	(.5000)	(.9200)	(.6102)	(1.0000)	(7.5080)
254	(.5334)	.....	.4600	.....	.....	(.0734)
255	(2.1386)	.....	(.5100)	.....	.....	(2.6486)
300	<u>(1.1176)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.1176)</u>
Total	<u>3.3557</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>3.3557</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C (Continued)

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>			<u>Total</u>
		<u>#0342</u>	<u>#0351</u>	<u>#9060</u>	
101	3.4600	2.0000	.....	.....	5.4600
102	3.4940	(.4917)	.....	.....	3.0023
103	11.4877	.....	.8328	.....	12.3205
111	(.5000)	.....	.....	.....	(.5000)
112	(.5554)	.....	.....	(.4264)	(.9818)
113	(2.6830)	.....	(.3332)	(.4264)	(3.4426)
130	(7.5080)	(1.5083)	(.8340)	.....	(9.8503)
254	(.0734)	.....	.5000	(.2132)	.2134
255	(2.6486)	.....	(.4500)	(.4300)	(3.5286)
300	<u>(1.1176)</u>	<u>.....</u>	<u>(.1048)</u>	<u>.....</u>	<u>(1.2224)</u>
Total	<u>3.3557</u>	<u>.0000</u>	<u>(.3892)</u>	<u>(1.4960)</u>	<u>1.4705</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**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 instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, the Santa Rosa 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, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 27.

**Findings**

**Net Audit  
 Adjustment  
(Unweighted FTE)**

*Our examination included the July and October 2005 surveys and the February and June 2006 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2005 survey or the February 2006 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**District-Wide**

**Ineligible Courses Reported in ESOL**

1. [Ref. 149] Our examination procedures include an automated test to compare the course numbers reported in program No. 130 (ESOL) to the course numbers that have been designated for that program by the Department of Education. The results of this test disclosed that three of the District's schools reported five courses incorrectly in ESOL in the October survey. Section 1003.56, Florida Statutes, permits ESOL reporting only for courses in Primary Language Arts and the Basic subject areas of Reading, Mathematics, Science, Social Studies, and Computer Literacy. We made the following audit adjustments:

102 Basic 4-8	.1234	
103 Basic 9-12	.1418	
130 ESOL	<u>(.2652)</u>	.0000

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**District-Wide** (Continued)

**Dual-Enrolled FTE Reported Incorrectly**

2. [Ref. 150] The FTE for the dual-enrolled courses taken by 135 students was incorrectly computed based on class period minutes. Section 1011.62(1)(i), Florida Statutes, provides that such courses “shall be reported by school districts as 75 membership hours for purposes of FTE calculation.” We made the following audit adjustment:

103 Basic 9-12	<u>8.4632</u>	<u>8.4632</u>
		<u>8.4632</u>

**East Milton Elementary School (#0071)**

3. [Ref. 7101] The LEP Student Plan for one student in ESOL in the October and February surveys was not reviewed and updated for the 2005-06 school year until February 16, 2006, a week after the February survey. Consequently, the student’s ESOL-reporting in the October and February surveys was not adequately supported. We made the following audit adjustments:

101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

4. [Ref. 7102] Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

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

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Gulf Breeze Middle School (#0102)**

5. [Ref. 10201] The LEP Student Plans for two students in ESOL in the October survey were not reviewed and updated for the 2005-06 school year until after that survey (i.e., on October 18, and October 27, 2005, respectively). Consequently, the students' ESOL-reporting in the October survey was not adequately supported. We made the following audit adjustments:

102 Basic 4-8	.6950	
130 ESOL	(.6950)	.0000
		.0000

**Gulf Breeze High School (#0103)**

6. [Ref. 10301] Two ESE students in the Hospital and Homebound program were incorrectly reported. One student was reported for 1,200 minutes of on-campus instruction, but was provided only 300 minutes of homebound instruction. The other student was provided both on-campus instruction and homebound instruction, but the on-campus portion of the student's schedule was reported incorrectly in program No. 255 (ESE Support Level 5) when it should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.3336	
255 ESE Support Level 5	(.7336)	(.4000)

7. [Ref. 10302] The timecard for one student in OJT was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.0830)	(.0830)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Gulf Breeze High School (#0103)** (Continued)

8. [Ref. 10371/72] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (ref. 10371) held certification for Middle Grades Math, but taught high school students and needed certification in Math Grades 6-12. The other teacher (ref. 10372) held certification in Speech Correction, but taught a course that required certification in Hearing Impaired. We 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:

<u>Ref. 10371</u>		
103 Basic 9-12	.5838	
113 Grades 9-12 with ESE Services	<u>(.5838)</u>	.0000
<u>Ref. 10372</u>		
103 Basic 9-12	.0334	
254 ESE Support Level 4	<u>(.0334)</u>	.0000

9. [Ref. 10373/74] Two teachers had not earned the 60 in-service training points required in ESOL strategies, pursuant to their in-service training timelines. We made the following audit adjustments:

<u>Ref. 10373</u>		
103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	.0000
<u>Ref. 10374</u>		
103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	<u>.0000</u>
		<u>(.4830)</u>

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>T. R. Jackson Pre-K Center (#0131)</u></b>	
10. [Ref. 13101] <u>The Matrix of Services form for one ESE, dual sensory impaired student in program No. 254 (ESE Support Level 4) incorrectly omitted the three Special Considerations points designated for such students. We recomputed the Matrix score and determined that the student should have been reported in program No. 255 (ESE Support Level 5). We made the following audit adjustments:</u>	
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>.5000</u>
	<u>.0000</u>
<b><u>Milton High School (#0151)</u></b>	
11. [Ref. 15101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
12. [Ref. 15102] <u>The LEP Student Plan for one student in ESOL in the October 2005 survey was not reviewed and updated for the 2005-06 school year until October 4, 2006. Consequently, the student's ESOL-reporting in that survey was not adequately supported. We made the following audit adjustments:</u>	
103 Basic 9-12	.4254
130 ESOL	<u>(.4254)</u>
	.0000
13. [Ref. 15171/72] <u>Two teachers had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>	
<u>Ref. 15171</u>	
103 Basic 9-12	.1418
130 ESOL	<u>(.1418)</u>
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Milton High School (#0151)</u></b> (Continued)		
<u>Ref. 15172</u>		
103 Basic 9-12	.1418	
130 ESOL	(.1418)	.0000
		<u>.0000</u>
 <b><u>S. S. Dixon Primary School (#0171)</u></b>		
14.	<u>[Ref. 17171/72] Two teachers taught Primary Language Arts to classes that included one Limited English Proficient (LEP) student each; however, neither teacher was properly certified to teach LEP students. The out-of-field status of one teacher (ref. 17171) was not approved by the School Board until after survey, and approval for the other teacher (ref. 17172) was not obtained. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status.</u>	
	<u>We made the following audit adjustments:</u>	
<u>Ref. 17171</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
<u>Ref. 17172</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		<u>.0000</u>
 <b><u>Pace High School (#0182)</u></b>		
15.	<u>[Ref. 18201] One Hospital and Homebound student in the February survey was reported incorrectly for 850 minutes of homebound instruction. He should have been reported for 300 minutes of such instruction, pursuant to the homebound instructor's contact log. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.1836)	(.1836)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Findings

**Pace High School (#0182)** (Continued)

16. [Ref. 18203] One student was reported incorrectly in OJT in the February survey. The student's timecard indicated that the student did not work during that survey. We made the following audit adjustment:

300 Career Education 9-12	(.0746)	(.0746)
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17. [Ref. 18271] One ESE teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Emotionally Handicapped and Specific Learning Disabilities, but taught classes that required certification in Profoundly Mentally Handicapped. We also noted that the parents of the ESE 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	.7214	
255 ESE Support Level 5	(.7214)	.0000

18. [Ref. 18272] The parents of one LEP student taught by an out-of-field teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status until December 16, 2005. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

103 Basic 9-12	.1418	
130 ESOL	(.1418)	.0000
		<u>(.2582)</u>

**Santa Rosa Juvenile Residential Facility (#0205)**

19. [Ref. 20501] Eleven students (one in the July survey, eight in the February survey, and two in the June survey) withdrew from school prior to the survey concerned and should not have been reported. We made the following audit adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Santa Rosa Juvenile Residential Facility (#0205)</u></b> (Continued)	
102 Basic 4-8	(.5000)
103 Basic 9-12	(1.2065)
112 Grades 4-8 with ESE Services	(.5000)
113 Grades 9-12 with ESE Services	(1.1998)
300 Career Education 9-12	<u>(.9600)</u>
	(4.3663)
<p>20. [Ref. 20571] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in English, but taught classes that required certification in ESE. 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:</u></p>	
103 Basic 9-12	1.7330
113 Grades 9-12 with ESE Services	<u>(1.7330)</u>
	<u>.0000</u>
	(4.3663)
<b><u>Hobbs Middle School (#0231)</u></b>	
<p>21. [Ref. 23101] <u>Two ESE students were incorrectly reported in program Nos. 255 (ESE Support Level 5) and 254 (ESE Support Level 4), respectively. The Matrix of Services form for the student reported in program No. 255 supported a program No. 254-reporting. The Matrix form for the student reported in program No. 254 incorrectly included one Special Considerations point for which the student was not eligible, and would otherwise have supported only program No. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:</u></p>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b><u>Hobbs Middle School (#0231)</u></b> (Continued)		
22. [Ref. 23171] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Physical Education, but taught classes that required certification in ESE. 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:</u>		
102 Basic 4-8	1.0404	
112 Grades 4-8 with ESE Services	<u>(1.0404)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>Holley-Navarre Intermediate (#0271)</u></b>		
23. [Ref. 27101] <u>The LEP Student Plan for one student in ESOL in the October survey was not reviewed and updated for the 2005-06 school year until December 19, 2005. Consequently, the student's ESOL-reporting in the October survey was not adequately supported. We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>Oriole Beach Elementary School (#0311)</u></b>		
24. [Ref. 31101] <u>The file for one LEP student did not contain an LEP Student Plan to support the student's ESOL-reporting. We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>S. S. Dixon Intermediate School (#0331)</u></b>	
25. [Ref. 33101] <u>The file for one LEP student did not contain an LEP Student Plan to support the student's ESOL-reporting. We made the following audit adjustments:</u>	
102 Basic 4-8	.4600
130 ESOL	(.4600)
	.0000
26. [Ref. 33102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
254 ESE Support Level 4	.5000
255 ESE Support Level 5	(.5000)
	.0000
27. [Ref. 33172] <u>One teacher taught Primary Language Arts to a class that included one Limited English Proficient (LEP) student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
101 Basic K-3	.4600
130 ESOL	(.4600)
	.0000
28. [Ref. 33174/75] <u>Two ESE teachers did not hold Florida teaching certificates. One teacher (ref. 33174) taught a course that required certification in Visually Impaired. The other teacher (ref. 33175) taught a course that required certification in Hearing Impaired. We made the following audit adjustments:</u>	
<u>Ref. 33174</u>	
102 Basic 4-8	.0400
254 ESE Support Level 4	(.0400)
	.0000
<u>Ref. 33175</u>	
102 Basic 4-8	.0250
112 Grades 4-8 with ESE Services	(.0150)
255 ESE Support Level 5	(.0100)
	<u>.0000</u>
	<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Findings

Thomas L. Sims Middle School (#0332)

29. [Ref. 33273] The parents of one LEP student taught by an out-of-field teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status until January 6, 2006. Consequently, the notification was not effective for that survey. We made no audit adjustments here because the FTE for the student involved has been adjusted in finding No. 30 (ref. 33201).

.0000

30. [Ref. 33201] The LEP Student Plans for two students in ESOL in the October survey were not reviewed and updated for the 2005-06 school year until after that survey (i.e., on November 3, 2005, and January 20, 2006, respectively). Consequently, the students' ESOL-reporting in the October survey was not adequately supported. We made the following audit adjustments:

102 Basic 4-8	.6102	
130 ESOL	(.6102)	<u>.0000</u>
		<u>.0000</u>

Holley-Navarre Primary School (#0341)

31. [Ref. 34101] The LEP Student Plans for two students in ESOL in the October survey were not reviewed and updated for the 2005-06 school year until after that survey (i.e., on October 18, 2005, and February 10, 2006, respectively). Consequently, the students' ESOL-reporting in the October survey was not adequately supported. We made the following audit adjustments:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	<u>.0000</u>
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>West Navarre Elementary School (#0342)</u></b>		
32. [Ref. 34201] <u>Due to an isolated data processing error, the ESOL-eligible courses for one LEP student were reported in Basic education in the October survey. We made the following audit adjustments:</u>		
102 Basic 4-8	(.4917)	
130 ESOL	<u>.4917</u>	.0000
33. [Ref. 34271/72/73] <u>Three teachers taught Primary Language Arts to classes that included LEP students during the school term covered by the October survey, but were not properly certified to teach LEP students and were either not approved by the School Board to teach out-of-field (one teacher, ref. 34273) or were not School Board-approved until after the October survey (January 26, 2006, two teachers, ref. 34271/72). We also noted that the parents of the LEP students taught by these teachers were either not notified of the teacher's out-of-field status (one teacher, ref. 34273) or were not notified until after the October survey (December 16, 2005, two teachers, ref. 34271/72). We made the following audit adjustments:</u>		
<u>Ref. 34271</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
<u>Ref. 34272</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 34273</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Navarre High School (#0351)**

34. [Ref. 35101] The course schedules for four students were reported using an incorrect priority that funded the students' Basic education courses prior to their ESOL and Career Education courses. Reported course schedules should provide that courses in higher weighted programs are funded prior to courses in Basic-weighted programs. We made the following audit adjustments:

103 Basic 9-12	(.0846)	
130 ESOL	.0834	
300 Career Education 9-12	<u>.0012</u>	.0000

35. [Ref. 35102] The LEP Student Plan for one student in ESOL in the October survey was not reviewed and updated for the 2005-06 school year until January 24, 2006. Consequently, the student's ESOL-reporting in the October survey was not adequately supported. We made the following audit adjustments:

103 Basic 9-12	.3336	
130 ESOL	<u>(.3336)</u>	.0000

36. [Ref. 35103] One part-time, ESE student was reported incorrectly as a full-time student in program No. 255 (ESE Support Level 5). The student was provided only 650 instructional minutes (500 minutes on-campus and 150 minutes homebound), and the student's Matrix of Services form supported program No. 255-reporting only for the student's homebound instruction. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.1668	
255 ESE Support Level 5	<u>(.4500)</u>	(.2832)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Navarre High School (#0351) (Continued)</b>	
37. [Ref. 35104] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	(.5000)
254 ESE Support Level 4	<u>.5000</u>
	.0000
38. [Ref. 35105] <u>We noted exceptions involving two students in OJT, as follows: one student's timecard was missing and could not be located, and one student's work hours were over-reported by 1.15 hours. We made the following audit adjustment:</u>	
300 Career Education 9-12	<u>(.1060)</u>
	(.1060)
39. [Ref. 35171] <u>One teacher taught Primary Language Arts to a class that included two LEP students during the school term covered by the October survey, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until January 26, 2006. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status until December 16, 2005. Consequently, neither School Board-approval nor parental notification was effective for the October survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.1668
130 ESOL	<u>(.1668)</u>
	.0000
40. [Ref. 35172] <u>The parents of one LEP student taught by an out-of-field teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status until January 6, 2006. Consequently, the notification was not effective for that survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.1668
130 ESOL	<u>(.1668)</u>
	.0000

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Navarre High School (#0351)</u></b> (Continued)		
41. [Ref. 35173] <u>One teacher had not earned the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
		<u>(.3892)</u>
<b><u>Berryhill Administrative Complex (#9060)</u></b>		
42. [Ref. 906001] <u>The reported FTE for 18 ESE students was based incorrectly on 1,500 minutes of instruction. Their FTE should have been based on the 1,340 minutes of instructional time supported by the bell schedule. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	(.4264)	
113 Grades 9-12 with ESE Services	(.4264)	
254 ESE Support Level 4	(.2132)	(1.0660)
43. [Ref. 906002] <u>Two part-time, ESE students did not attend school during survey period and should not have been reported. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.2200)	(.2200)
44. [Ref. 906003] <u>The reported FTE for four ESE students in program No. 255 (ESE Support Level 5) was based incorrectly on the homebound instructional time authorized by the students' IEPs. It should have been based on the instructional time actually provided to the students, as documented by the homebound instructor's contact log. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.2100)	(.2100)
		<u>(1.4960)</u>
		<u>1.4705</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2006

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported for funding in ESOL; (2) FTE is correctly calculated, particularly with regard to students who are dual-enrolled; (3) only eligible students who are in attendance and membership for a particular survey are reported for FTE funding; (4) students are reported in the proper funding categories and have adequate documentation to support that reporting; particularly with regard to students in ESOL and ESE; (5) teachers are properly certified or, if out-of-field, have the proper School Board approval which identifies which subject they are teaching out-of-field; and (6) teachers earn the in-service training points required in ESOL strategies, pursuant to 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 full-time equivalent (FTE) students and the Florida Education Finance Program (FEFP).

**Regulatory Citations**

**Reporting**

- Section 1011.60, F.S. ....Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.61, 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 2005-2006

**Attendance**

- Section 1003.23, F.S. ....Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records
- FTE General Instructions 2005-2006
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

*The accompanying notes are an integral part of this schedule.*

SCHEDULE E

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2006

Regulatory Citations (Continued)

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

Career Education 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, 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. .... 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 Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C. .... Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction
- Rule 6A-6.0334, F.A.C. .... Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. .... Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

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 2005-2006

*The accompanying notes are an integral part of this schedule.*



SCHEDULE E

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2006

**Regulatory Citations** (Continued)

Teacher Certification

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

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. ....Noncertificated Instructional Personnel

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

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

*The accompanying notes are an integral part of this schedule.*

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**SCHEDULE F**

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2006

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found on page 46 of this report.*

*The accompanying notes are an integral part of this schedule.*

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2006

**NOTE A - SUMMARY**

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

**1. School District of Santa Rosa County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Santa Rosa County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also 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 Santa Rosa County. For the fiscal year ended June 30, 2006, the District operated 36 schools, reported 24,634.46 unweighted full-time equivalent (FTE) students, and received approximately \$80.4 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. 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 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.

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2006

**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 unweighted 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 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2006

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

The Florida Education Finance Program (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) 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 statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2006. 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 the Florida Education Finance Program (FEFP). The following schools were in our sample:

Santa Rosa County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2006

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- District Wide	1 and 2
1. East Milton Elementary School	3 and 4
2. Gulf Breeze Middle School	5
3. Gulf Breeze High School	6 through 9
4. T. R. Jackson Pre-K Center	10
5. Milton High School	11 through 13
6. S. S. Dixon Primary School	14
7. Pace High School	15 through 18
8. Santa Rosa Juvenile Residential Facility	19 and 20
9. Hobbs Middle School	21 and 22
10. Holley-Navarre Intermediate School	23
11. Oriole Beach Elementary School	24
12. S. S. Dixon Intermediate School	25 through 28
13. Thomas L. Sims Middle School	29 and 30
14. Holley-Navarre Primary School	31
15. West Navarre Elementary School	32 and 33
16. Navarre High School	34 through 41
17. Learning Academy of Santa Rosa	NA
18. Berryhill Administrative Complex	42 through 44



WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450



850/488-5534/SC 278-5534  
Fax: 488-6975/SC 278-6975

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

## INDEPENDENT AUDITOR'S REPORT SANTA ROSA COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 28, 2006, that the Santa Rosa 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, 2006. 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.

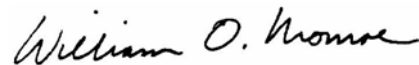
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, 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.

In our opinion, the Santa Rosa 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, 2006.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered these 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 Santa Rosa 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,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive style.

William O. Monroe, CPA  
January 10, 2007



SCHEDULE A

Santa Rosa County District School Board  
**STUDENT TRANSPORTATION**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population <sup>1</sup>	520	100.00%	25,945	100.00%
Sample <sup>2</sup>	122	23.46%	345	1.33%
<u>General Tests</u>				
Net Audit Adjustments	-	-	0	NM
<u>Detailed Tests</u>				
Students w/ Exceptions	-	-	22	(6.38%)
Net Audit Adjustments	-	-	(11)	(3.19%)
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(11)	NM

NM - Not Meaningful

<sup>1</sup> The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2006. The District reported 25,945 students in the following ridership categories: 342 in IDEA (K-12), Weighted; 31 in IDEA (K-12), Unweighted; 70 in IDEA (PK), Weighted; 190 in IDEA (PK), Unweighted; 39 in Teenage Parents and Infants; 1,222 in Hazardous Walking; and 24,051 in Two Miles or More. The District also reported operating a total of 520 buses. (IDEA stands for Individuals with Disabilities Education Act.)

<sup>2</sup> See NOTE B.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B**

Santa Rosa County District School Board  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**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. The Santa Rosa 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, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 42.

**Students  
 Transported  
 Net Audit  
Adjustment**

**Findings**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our general tests disclosed the instances of noncompliance discussed in finding No. 1. Our detailed tests checked the accuracy of the reported ridership categories for students sampled from the October, February, and June surveys. Our detailed tests disclosed the instances of noncompliance discussed in finding Nos. 2 through 6. (The District did not transport students during the July survey.)*

**General Tests**

1. [Ref. 55] The number of days-in-term for the June survey for 54 students was reported incorrectly as 24 days when it should have been 20 days. We made the following audit adjustments:

**June 2006 Survey**

**20 Days-in-Term**

IDEA (K-12), Weighted	25
IDEA (K-12), Unweighted	5
IDEA (PK), Weighted	11
IDEA (PK), Unweighted	5
Two Miles or More	8

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

Santa Rosa County District School Board  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<b>Students Transported Net Audit Adjustment</b>
<b>General Tests</b> (Continued)	
<b>24 Days-in-Term</b>	
IDEA (K-12), Weighted	(25)
IDEA (K-12), Unweighted	(5)
IDEA (PK), Weighted	(11)
IDEA (PK), Unweighted	(5)
Two Miles or More	<u>(8)</u>
	0
<b>Net Audit Adjustments from General Tests</b>	<u>0</u>

**Detailed Tests**

2. [Ref. 51] The IEPs for eight ESE students in IDEA-weighted ridership categories (five in the October survey and three in the February survey) did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. Consequently, the students' weighted reporting was not adequately supported. We noted that seven of the students were eligible to be reported in other ridership categories. We made the following audit adjustments:

**October 2005 Survey (90 Days-in-Term)**

IDEA (K-12), Weighted	(5)	
IDEA (K-12), Unweighted	1	
Two Miles or More	3	(1)

**February 2006 Survey (90 Days-in-Term)**

IDEA (K-12), Weighted	(2)	
IDEA (PK), Weighted	(1)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Unweighted	1	
Two Miles or More	<u>1</u>	(0)

3. [Ref. 52] Two ESE students were reported incorrectly in IDEA (K-12), Unweighted in the February survey. The IEP for one of the students indicated that the student had been dismissed from ESE prior to that survey, and the IEP for the other student (who was Language Impaired) did not authorize transportation services. Both students lived less than two miles from their assigned schools and were ineligible for other ridership categories. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

Santa Rosa County District School Board  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

**Detailed Tests** (Continued)

**February 2006 Survey (90 Days-in-Term)**

IDEA (K-12), Unweighted	(2)	(2)
-------------------------	-----	-----

4. [Ref. 53] Four students (two in the October survey and two in the February survey) were not transported during those surveys and should not have been reported.

We made the following audit adjustments:

**October 2005 Survey (90 Days-in-Term)**

IDEA (K-12), Weighted	(1)	
Hazardous Walking	(1)	

**February 2006 Survey (90 Days-in-Term)**

IDEA (PK), Unweighted	(1)	
Teen Parent	(1)	(4)

5. [Ref. 54] Four students were incorrectly reported in Two Miles of More in the October survey. The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustment:

**October 2005 Survey (90 Days-in-Term)**

Two Miles or More	(4)	(4)
-------------------	-----	-----

6. [Ref. 56] We noted exceptions involving the reporting of four students in the June survey. Three of the students were reported incorrectly in Two Miles or More. They lived less than two miles from school, had to cross a hazardous route to reach school, and should have been reported in Hazardous Walking. The remaining student was reported in IDEA, (K-12), Weighted, but the student’s IEP did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. The student was eligible for reporting in Two Miles or More. We made the following audit adjustments:

**June 2006 Survey (24 Days-in-Term)**

IDEA (K-12), Weighted	(1)	
Two Miles or More	1	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

Santa Rosa County District School Board  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<b>Students Transported</b>	<b>Net Audit Adjustment</b>
<u>Detailed Tests</u> (Continued)		
<b><u>24 Days-in-Term</u></b>		
Hazardous Walking	3	
Two Miles or More	<u>(3)</u>	<u>0</u>
<b>Net Audit Adjustments from Detailed Tests</b>		<b><u>(11)</u></b>

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C

Santa Rosa County District School Board  
**STUDENT TRANSPORTATION**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2006

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership categories and for the correct number of days-in-term; (2) only those students who are enrolled in school during the survey week and ride a bus during the 11-day survey period are reported for State transportation funding; (3) the distance from home to school, for students classified in Two Miles or More, is verified prior to reporting; and (4) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA ridership categories.

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

*The accompanying notes are an integral part of this schedule.*

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**SCHEDULE D**

Santa Rosa County District School Board  
**STUDENT TRANSPORTATION**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2006

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found on page 46 of this report.*

*The accompanying notes are an integral part of this schedule.*

Santa Rosa County District School Board  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2006

**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 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 Santa Rosa County**

For the fiscal year ended June 30, 2006, the District received approximately \$5 million in State 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 2005	0	0
October 2005	245	12,781
February 2006	241	12,965
June 2006	<u>34</u>	<u>199</u>
Total	<u>520</u>	<u>25,945</u>

**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



Santa Rosa County District School Board  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2006

**NOTE B – SAMPLING**

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2006. 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.

MANAGEMENT'S RESPONSE

Santa Rosa County School District



"A Tradition of Excellence"

John W. Rogers
Superintendent of Schools
5086 Canal Street Milton, Florida 32570-6706
Phone: 850/983-5012
Suncom: 689-5012
Facsimile: 850/983-5013
E-mail: rogersj@mail.santarosa.k12.fl.us

January 30, 2007

Mr. William O. Monroe, CPA
Room 4120
Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Monroe:

Santa Rosa County School District has received the Auditor General's Office "draft" report of the examination of full-time equivalent (FTE) students and student transportation, as we reported under the Florida Education Finance Program (FEFP) for the fiscal year ending June 30, 2006. Appropriate staff has reviewed this document in-serviced district personnel as to its findings, recommendations and adjustments. Santa Rosa County School District will continue to strive for perfection as it related to the FTE and any other audits required of this district, but we accept these findings and we are implementing your recommendations.

In general, most of Santa Rosa County School District's findings centered on the preparation, care and maintenance of student records in English for Speakers of Other Languages (ESOL). Exceptional, and Career programs, and our Certification and Transportation Departments.

Santa Rosa County School District will exercise more care to ensure that: (1) only eligible courses are reported for funding in ESOL; (2) FTE is correctly calculated, particularly with regard to students who are dual-enrolled; (3) only eligible students who are in attendance and membership for a particular survey are reported for FTE funding; (4) students are reported in the proper funding categories and have adequate documentation to support that reporting; particularly with regard to students in ESOL and ESE; (5) teachers are properly certified or, if out-of-field, have the proper School Board approval which identifies which subject they are teaching out-of-field; and (6) teachers earn the in-service training points required in ESOL strategies, pursuant to their in-service training timelines.

DISTRICT 1
Diane L. Scott

DISTRICT 2
E. Hugh Winkles

DISTRICT 3
M. Diane Coleman

DISTRICT 4
JoAnn J. Simpson

DISTRICT 5
Ed Gray, III

Santa Rosa County School District will exercise more care to ensure that (1) transported students are reported in the correct ridership categories and for the correct number of days-in-term; (2) only those students who are enrolled in school during the survey week and ride a bus during the 11-day survey period are reported for State transportation funding; (3) the distance from home to school, for students classified in Two Miles or More, is verified prior to reporting; and (4) only ESE students whose need for special transportation services has been properly documented on their IEP's are reported in IDEA ridership categories.

We appreciate the professionalism of the Auditor General's Office Auditor, Alice Pounds, CPA. Mrs. Pounds was very well organized, professional, courteous and understanding of the schools' schedule and personnel's time.

Santa Rosa County provides quality education to over 25,000 students, transporting most of our students and we perceive this to be an acceptable audit. Again, Santa Rosa County School District accepts your findings and is implementing your recommendations to ensure even better results in the future. Thank you and your staff for the examination of Florida Education Finance Program in Santa Rosa County.

Sincerely,



John W. Rogers  
Superintendent of Schools

JWR/ljc