

**SANTA ROSA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Timothy Wyrosdick served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Diane Scott, Chair from 11-21-17, Vice Chair through 11-20-17	1
Clifton L. (Buddy) Hinote	2
Carol Boston, Vice Chair from 11-21-17	3
Jennifer Granse	4
Scott Peden, Chair through 11-20-17	5

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

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

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SANTA ROSA COUNTY DISTRICT SCHOOL BOARD
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SANTA ROSA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
GK	General Knowledge
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Santa Rosa County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic	193	10	5%	94	-	NA
Basic with ESE Services	115	6	5%	68	-	NA
ESOL	36	-	NA	16	-	NA
ESE Support Levels 4 and 5	147	6	4%	39	-	NA
Career Education 9-12	68	-	NA	65	-	NA
Totals	559	22		282	=	

Noncompliance related to the reported FTE student enrollment resulted in 27 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 146.1442 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 162.0244 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in six findings and a proposed net adjustment of negative 440 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the

base student allocation amount. The base student allocation for the fiscal year ended June 30, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$681,142 (negative 162.0244 times \$4,203.95), all applicable to District schools other than charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Santa Rosa County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Santa Rosa County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 33 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$117.5 million was provided through the FEFP to the District for the District-reported 27,446.41 unweighted FTE as recalibrated, which included 176.61 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes

per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

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 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$6.7 million for student transportation as part of the State funding through the 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

Report on Full-Time Equivalent Student Enrollment

We have examined the Santa Rosa County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 2017-18* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Santa Rosa County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial "S".

Sherrill F. Norman, CPA
Tallahassee, Florida
July 1, 2019

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2018, the Santa Rosa County District School Board (District) reported to the DOE 27,446.41 unweighted FTE as recalibrated, which included 176.61 unweighted FTE as recalibrated for charter schools, at 33 District schools other than charter schools, 2 charter schools, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (38) consisted of the total number of brick and mortar schools, including charter schools, in the District that offered courses, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (13,481) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 94 of the 193 students in our Basic test,² 68 of the 115 students in our Basic with ESE Services test,³ 16 of the 36 students in our ESOL test,⁴ 39 of the 147 students in our ESE Support Levels 4 and 5 test,⁵ and 65 of the 68 students in our Career Education 9-12 test.⁶ Ten (5 percent) of the 193 students in our Basic test, 6 (5 percent) of the 115 students in our Basic with ESE Services test, 6 (4 percent) of the 147 students in our ESE Support Levels 4 and 5 test and none of the 36 students in our ESOL test or the 68 students in our Career Education 9-12 test attended charter schools. None of the students with exceptions attended charter schools.

² For Basic, the material noncompliance is composed of Findings 1 and 17 on *SCHEDULE D*.

³ For Basic with ESE Services, the material noncompliance is composed of Findings 1, 2, 9, 17, and 22 on *SCHEDULE D*.

⁴ For ESOL, the material noncompliance is disclosed in Finding 1 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 4, 5, 8, 10, 14, 23, 24, and 25 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 1, 3, 7, 11, and 12 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	35	15	11,138	193	94	21,842.2800	132.9700	(111.8105)
Basic with ESE Services	37	15	1,972	115	68	4,595.8600	100.6504	(21.7453)
ESOL	25	9	74	36	16	154.8900	26.7852	(1.2612)
ESE Support Levels 4 and 5	29	11	221	147	39	388.4700	105.9057	(5.1919)
Career Education 9-12	8	4	<u>76</u>	<u>68</u>	<u>65</u>	<u>464.9100</u>	<u>14.2817</u>	<u>(6.1353)</u>
All Programs	38	16	<u>13,481</u>	<u>559</u>	<u>282</u>	<u>27,446.4100</u>	<u>380.5930</u>	<u>(146.1442)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (380, of which 365 are applicable to District schools other than charter schools and 15 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under a charter school and the virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 133 and found exceptions for 10 teachers. Eight (6 percent) of the 133 teachers in our test taught at charter schools and 3 (30 percent) of the 10 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.1330	1.107	.1472
102 Basic 4-8	(59.3132)	1.000	(59.3132)
103 Basic 9-12	(52.6303)	1.001	(52.6829)
111 Grades K-3 with ESE Services	1.0000	1.107	1.1070
112 Grades 4-8 with ESE Services	(14.3676)	1.000	(14.3676)
113 Grades 9-12 with ESE Services	(8.3777)	1.001	(8.3861)
130 ESOL	(1.2612)	1.212	(1.5286)
254 ESE Support Level 4	(4.1068)	3.619	(14.8625)
255 ESE Support Level 5	(1.0851)	5.526	(5.9963)
300 Career Education 9-12	<u>(6.1353)</u>	1.001	<u>(6.1414)</u>
Total	<u>(146.1442)</u>		<u>(162.0244)</u>

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Districtwide</u>	<u>Proposed Adjustments (1)</u>		<u>Balance Forward</u>
		<u>#0021</u>	<u>#0071</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	(60.9770)	.....	.3007	(60.6763)
103 Basic 9-12	(54.6533)	.8988	.....	(53.7545)
111 Grades K-3 with ESE Services	.....	.....	1.0000	1.0000
112 Grades 4-8 with ESE Services	(14.9110)	.....	.....	(14.9110)
113 Grades 9-12 with ESE Services	(6.7398)	(1.1850)	.....	(7.9248)
130 ESOL	(.6571)	.....	(.3007)	(.9578)
254 ESE Support Level 4	(.7560)	.....	(1.0000)	(1.7560)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>(4.3154)</u>	<u>(.7519)</u>	<u>.....</u>	<u>(5.0673)</u>
Total	<u>(143.0096)</u>	<u>(1.0381)</u>	<u>.0000</u>	<u>(144.0477)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0103</u>	<u>#0151</u>	<u>#0182</u>	<u>#0191</u>	
101	.0000	.....	.....	.....	.1330	.1330
102	(60.6763)	.....	.....	.....	.1140	(60.5623)
103	(53.7545)	(.0483)	.6134	(.0607)	.....	(53.2501)
111	1.0000	.....	.....	.....	.....	1.0000
112	(14.9110)	.....	.....	.....	.....	(14.9110)
113	(7.9248)	.....	.0085	.....	.....	(7.9163)
130	(.9578)	.....	.....	.....	.....	(.9578)
254	(1.7560)	.....	(.9755)	.....	(.2470)	(2.9785)
255	.0000	(.4250)	.....	.....	.....	(.4250)
300	<u>(5.0673)</u>	<u>(.6045)</u>	<u>(.1666)</u>	<u>(.2969)</u>	<u>.....</u>	<u>(6.1353)</u>
Total	<u>(144.0477)</u>	<u>(1.0778)</u>	<u>(.5202)</u>	<u>(.3576)</u>	<u>.0000</u>	<u>(146.0033)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#0261</u>	<u>#0272</u>	<u>#7004</u>	<u>#9060</u>	
101	.1330	.....	.....	.....	.....	.1330
102	(60.5623)	.....	.3818	(.0160)	.8833	(59.3132)
103	(53.2501)	.....	.....	(.0082)	.6280	(52.6303)
111	1.0000	.....	.....	.....	.....	1.0000
112	(14.9110)	.4794		(.0160)	.0800	(14.3676)
113	(7.9163)	.....	.....	.....	(.4614)	(8.3777)
130	(.9578)	.....	(.3034)	.....	.....	(1.2612)
254	(2.9785)	.....	(.0784)	.....	(1.0499)	(4.1068)
255	(.4250)	(.5001)	.....	.....	(.1600)	(1.0851)
300	<u>(6.1353)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(6.1353)</u>
Total	<u>(146.0033)</u>	<u>(.0207)</u>	<u>.0000</u>	<u>(.0402)</u>	<u>(.0800)</u>	<u>(146.1442)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Santa Rosa County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2017-18* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Our examination included the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide – Instructional Hours

1. [Ref. 2101/10301/15101/18201/26101/27201/36101] Our examination of the District's instructional calendar disclosed that seven schools in our test did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that the 12th-grade students were released on May 25, 2018, which was 1 week prior to the last day of school for the rest of the student population. The early release of these students combined with 1 day that schools were closed due to inclement weather (affecting all students), for which the District did not obtain a waiver, resulted in the District overreporting the FTE for 8,418 students (82 students were in our Basic test, 64 students were in our Basic with ESE Services test, 16 students were in our ESOL test, 30 students were in our ESE Support Levels 4 and 5 test, and 52 students were in our Career Education 9-12 test).

The students' FTE should have been reported based on the actual hours of instruction provided for the number of days that the schools were in session. Our recalculation of the FTE and hours of instruction disclosed that the course schedules for the 8,418 students supported between 867.28 and 894.32 hours of the required 900 hours of *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Districtwide – Instructional Hours (Continued)

instruction (or between .9636 and .9937 total FTE) rather than 1.0000 FTE for the 2017-18 school year, resulting in a reported overstatement of 143.0096 FTE.

Accordingly, we propose the following adjustment:

102 Basic 4-8	(60.9770)	
103 Basic 9-12	(54.6533)	
112 Grades 4-8 with ESE Services	(14.9110)	
113 Grades 9-12 with ESE Services	(6.7398)	
130 ESOL	(.6571)	
254 ESE Support Level 4	(.7560)	
300 Career Education 9-12	<u>(4.3154)</u>	<u>(143.0096)</u>
		<u>(143.0096)</u>

Central School (#0021)

2. [Ref. 2102] The IEP for one ESE student did not demonstrate that all required participants were involved in the development of the student’s IEP as only the Local Education Agency’s representative’s signature was indicated on the day of the meeting. In addition, the student was provided less than 900 hours of annual instruction (See Finding 1). We propose the following adjustment:

103 Basic 9-12	.9724	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	(.0276)

3. [Ref. 2103] Five Career Education 9-12 students who participated in OJT (four students were in our test) were enrolled in course No. 8303010 (Diversified Career Technology Principles), an on-campus course associated with course No. 8300410 (Diversified Career Technology - OJT); however, on-campus instruction was not provided for this course. We also noted that School records did not demonstrate that one of the students was employed during the reporting survey period. In addition, each of the students were provided less than 900 hours of annual instruction (See Finding 1). We propose the following adjustment:

103 Basic 9-12	(.0736)	
113 Grades 9-12 with ESE Services	(.1850)	
300 Career Education 9-12	<u>(.7519)</u>	<u>(1.0105)</u>
		<u>(1.0381)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

East Milton Elementary School (#0071)

4. [Ref. 7101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

5. [Ref. 7102] A *Matrix of Services* form was not completed when one ESE student's April 24, 2017, IEP was prepared to support the student's reporting in Program No. 254 (ESE Support Level 4) and the student's January 22, 2016, *Matrix of Services* form did not demonstrate that it was reviewed when the student's IEP was developed. We propose the following adjustment:

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

6. [Ref. 7171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach out of field in ESOL. In addition, the parents of the student were not notified of the teacher's out-of-field status until February 5, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3007	
130 ESOL	<u>(.3007)</u>	.0000
		<u>.0000</u>

Gulf Breeze High School (#0103)

7. [Ref. 10302] Exceptions were noted for four Career Education 9-12 students who participated in OJT as follows: the timecards for three students were not signed by the students' employers and the timecard for one student was not available at the time of our examination and could not be subsequently located. In addition, two of the students were each provided less than 900 hours of annual instruction (See Finding 1). We propose the following adjustment:

103 Basic 9-12	(.0483)	
300 Career Education 9-12	<u>(.6045)</u>	(.6528)

8. [Ref. 10303] One ESE student was placed in the Hospital and Homebound Program and was not scheduled to be provided on-campus instruction; however, the student's reported schedule incorrectly included on-campus courses reported in Program No. 255 (ESE Support Level 5). Accordingly, we propose the following adjustment:

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Gulf Breeze High School (#0103)</u> (Continued)		
255 ESE Support Level 5	(.4250)	(.4250)
		<u>(1.0778)</u>
<u>Milton High School (#0151)</u>		
9. [Ref. 15102] School records did not demonstrate that the EP for one ESE student was timely reviewed. In addition, the School did not provide the student 900 hours of annual instruction (See Finding 1). We propose the following adjustment:		
103 Basic 9-12	.9468	
113 Grades 9-12 with ESE Services	<u>(.9534)</u>	(.0066)
10. [Ref. 15103] The <i>Matrix of Services</i> forms were not completed for two ESE students reported in Program No. 254 (ESE Support Level 4). In addition, the School did not provide each student 900 hours of annual instruction (See Finding 1). We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.9619	
254 ESE Support Level 4	<u>(.9755)</u>	(.0136)
11. [Ref. 15104] One Career Education 9-12 student who participated in OJT was not enrolled in school during the October 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:		
103 Basic 9-12	(.3334)	
300 Career Education 9-12	<u>(.1666)</u>	(.5000)
		<u>(.5202)</u>
<u>Pace High School (#0182)</u>		
12. [Ref. 18202] Exceptions were noted for four Career Education 9-12 students who participated in OJT as follows: a timecard was not available to support the reporting of one student's time in OJT, the timecard for one student was not signed by the student's employer, and more work hours were reported for two students than were supported by the students' timecards. In addition, the students were not each provided 900 hours of annual instruction (See Finding 1). We propose the following adjustment:		
103 Basic 9-12	(.0607)	
300 Career Education 9-12	<u>(.2969)</u>	(.3576)
		<u>(.3576)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

W. H. Rhodes Elementary School (#0191)

13. [Ref. 19171] The parents of students in various Social Studies courses were not notified of one teacher’s out-of-field status in Elementary Education. We propose the following adjustment:

101 Basic K-3	.1330	
102 Basic 4-8	.1140	
254 ESE Support Level 4	<u>(.2470)</u>	<u>.0000</u>
		<u>.0000</u>

Martin Luther King Middle School (#0261)

14. [Ref. 26102] The *Matrix of Services* form for one ESE student reported in Program No. 255 (ESE Support Level 5) was not completed. In addition, the School did not provide the student 900 hours of annual instruction (See Finding 1). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4794	
255 ESE Support Level 5	<u>(.5001)</u>	<u>(.0207)</u>
		<u>(.0207)</u>

Holley-Navarre Middle School (#0272)

15. [Ref. 27271] One teacher was not properly certified and was not approved by the School Board to teach out of field in Math. In addition, the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0784	
254 ESE Support Level 4	<u>(.0784)</u>	<u>.0000</u>

16. [Ref. 27272] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3034	
130 ESOL	<u>(.3034)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Santa Rosa Virtual Franchise (#7004)

17. [Ref. 700401] Virtual courses for 13 students (12 students were in our Basic test and 1 student was in our Basic with ESE Services test) were reported for .0850 FTE (for 46 courses) or .0500 FTE (for 1 course) rather than the .0834 FTE indicated in the *FTE General Instructions 2017-18*. We propose the following adjustment:

102 Basic 4-8	(.0160)	
103 Basic 9-12	(.0082)	
112 Grades 4-8 with ESE Services	<u>(.0160)</u>	<u>(.0402)</u>
		<u>(.0402)</u>

Learning Academy of Santa Rosa (#8001) Charter School

18. [Ref. 800172] One teacher held a temporary certificate in Biology and did not complete the GK requirements until November 10, 2017. The teacher was employed on August 8, 2016, and was required to complete the GK requirements within 1 calendar year from the date of employment before continuing employment under the temporary certificate. In addition, the teacher did not earn the required college credits toward certification in Earth Space Science or Chemistry from the previous year's out-of-field assignments. Since the students involved were not reported in weighted programs, we present this disclosure finding with no proposed adjustment.

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19. [Ref. 800173] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field in General Science or Social Science. In addition, the parents of the students were not notified of the teacher's out-of-field status. Since the students involved were not reported in weighted programs, we present this disclosure finding with no proposed adjustment.

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20. [Ref. 800174] One teacher held a temporary certificate in Physical Education but did not complete the GK requirements within 1 calendar year from the date of employment under the temporary certificate. Since the students involved were not reported in weighted programs, we present this disclosure finding with no proposed adjustment.

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Findings

Capstone Academy Milton Charter School (#8003)

21. [Ref. 800301] Contrary to SBE Rule 6A-1.044(2), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 10, the School did not maintain attendance in the District’s automated student attendance record keeping system. However, as the School maintained manual attendance records, we were able to validate the attendance and membership of our test students. Accordingly, we present this disclosure finding with no proposed adjustment.

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Berryhill Administrative Complex (#9060)

22. [Ref. 906001] School records did not demonstrate that the IEP for one ESE student was reviewed on an annual basis. We propose the following adjustment:

103 Basic 9-12	.4614	
113 Grades 9-12 with ESE Services	<u>(.4614)</u>	.0000

23. [Ref. 906002] A current *Physician’s Statement* was not on file to support one ESE student’s continued placement in the Hospital and Homebound Program. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0800	
255 ESE Support Level 5	<u>(.0800)</u>	.0000

24. [Ref. 906003] School records did not demonstrate that one ESE student enrolled in the Hospital and Homebound Program received any homebound instruction during the October 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0800)</u>	(.0800)
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25. [Ref. 906004] School records for one ESE student did not include a valid IEP nor a *Matrix of Services* form. We propose the following adjustment:

102 Basic 4-8	.3000	
254 ESE Support Level 4	<u>(.3000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Berryhill Administrative Complex (#9060) (Continued)

26. [Ref. 906071/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Math and Social Science (Ref. 906071) or ESE (Ref. 906072). In addition, the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 906071</u>		
102 Basic 4-8	.2200	
103 Basic 9-12	.1666	
254 ESE Support Level 4	<u>(.3866)</u>	.0000
<u>Ref. 906072</u>		
102 Basic 4-8	.0833	
254 ESE Support Level 4	<u>(.0833)</u>	.0000

27. [Ref. 906073] One teacher held a temporary certificate in ESE but did not complete the GK requirements within 1 calendar year from the date of employment under the temporary certificate. We propose the following adjustment:

102 Basic 4-8	.2800	
254 ESE Support Level 4	<u>(.2800)</u>	.0000
		<u>(.0800)</u>

Proposed Net Adjustment

(146.1442)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Santa Rosa County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (2) only students who are enrolled and are in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (3) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (4) FTE is not reported for on-campus instruction in Diversified Career Technology Principles when such instruction is not provided; (5) students' EPs or IEPs are timely reviewed; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed; (7) there is evidence that the *Matrix of Services* forms are reviewed and updated as necessary when students' IEPs are reviewed or updated; (8) students enrolled solely in the Hospital and Homebound Program are not also reported for on-campus instruction and current *Physicians' Statements* are on file to support the hospital and homebound placement; (9) all required participants are in attendance at the students' IEP development meetings and sign the IEPs; (10) the amount of FTE reported for successful virtual course completion for students in grades 9 through 12 is .0834 for semester courses and .1667 for full-year courses; (11) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board to teach out of field, and parents are timely notified when their children are assigned to teachers teaching out of field; (12) out-of-field teachers earn the college credits required by SBE Rule 6A-1.0503, FAC, prior to being assigned out of field; (13) teachers earn the required in-service training points in ESOL strategies in accordance with SBE Rule 6A-6.0907, FAC, and their in-service training timelines; and (14) teachers who are issued temporary certificates timely pass the GK test.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2017-18

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2017-18
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2017-18

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2017 Edition)

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Santa Rosa County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Santa Rosa County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Santa Rosa County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 33 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$117.5 million was provided through the FEFP to the District for the District-reported 27,446.41 unweighted FTE as recalibrated, which included 176.61 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school

students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Instructional Hours	1
1. Central School	2 and 3
2. East Milton Elementary School	4 through 6
3. Gulf Breeze High School	7 and 8
4. Milton High School	9 through 11
5. Pace High School	12
6. W. H. Rhodes Elementary School	13
7. Martin Luther King Middle School	14
8. Holley-Navarre Middle School	15 and 16
9. Holley-Navarre Primary School	NA
10. Woodlawn Beach Middle School	NA
11. Santa Rosa Online Virtual Instruction	NA
12. Santa Rosa Virtual Franchise	17
13. Santa Rosa Virtual Instruction - Course Offerings	NA
14. Learning Academy of Santa Rosa*	18 through 20
15. Capstone Academy Milton Charter School*	21
16. Berryhill Administrative Complex	22 through 27

* Charter School



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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Santa Rosa County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

In our opinion, the Santa Rosa County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

⁷ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 1, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Santa Rosa County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (451) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (28,703) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Hazardous Walking	670
IDEA – PK through Grade 12, Weighted	1,472
All Other FEFP Eligible Students	<u>26,561</u>
Total	<u>28,703</u>

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 in our error-rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 394 of the 28,703 students reported as being transported by the District.	27	(22)
In conjunction with our general tests of student transportation we identified certain issues related to 418 additional students.	<u>418</u>	<u>(418)</u>
Total	<u>445</u>	<u>(440)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Santa Rosa County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our review of the bus drivers' reports disclosed that six of the reports were not signed by the bus drivers attesting to the validity or correctness of the ridership indicated. Since the ridership of the 419 students (4 students were in our test) reported on these buses could not be validated, we propose the following adjustment:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(419)	(419)
----------------------------------	-------	-------

2. [Ref. 52] Seven students (four students were in our test) were either not marked as riding their assigned buses (five students) or were not listed on the bus drivers' reports (two students) during the reporting survey periods. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

July 2017 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
--------------------------------------	-----	--

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (1)

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students (5) (7)

3. [Ref. 53] Fourteen students in our test were incorrectly reported in the Hazardous Walking ridership category. The students' pathways to their assigned schools did not cross a designated hazardous area. However, 2 of the students lived 2 miles or more from their assigned schools and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking (3)

All Other FEFP Eligible Students 1

February 2018 Survey

90 Days in Term

Hazardous Walking (11)

All Other FEFP Eligible Students 1 (12)

4. [Ref. 54] Two students in our test were not eligible to be reported for State transportation funding in the summer surveys. An IEP was not available at the time of our examination to support the need for extended school year services for one student and one student was attending school in the summer for credit recovery, which is not funded under the FEFP. We propose the following adjustments:

July 2017 Survey

12 Days in Term

All Other FEFP Eligible Students (1)

June 2018 Survey

12 Days in Term

All Other FEFP Eligible Students (1) (2)

5. [Ref. 55] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students' IEPs indicated that the students required an aide; therefore, the students should have been reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
July 2017 Survey		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	(1)	
June 2018 Survey		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	(1)	0
6. [Ref. 56] One PK student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP did not indicate that the student met at least one of the five criteria required for weighted classification. We propose the following adjustment:		
February 2018 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>
Proposed Net Adjustment		<u>(440)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Santa Rosa County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) all bus drivers' reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (2) only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported by the District at least 1 day during the reporting survey period are reported for State transportation funding; (3) only ESE students attending extended school year programs as noted on the students' IEPs or students attending a nonresidential DJJ program are reported for State transportation funding in the summer reporting survey periods; (4) only students whose IEPs document one of the five criteria required for weighted funding are reported in the IDEA – PK through Grade 12, Weighted ridership category; and (5) only students who live less than 2 miles from their assigned school and cross a designated hazardous walking location are reported in the Hazardous Walking ridership category.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Santa Rosa County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Santa Rosa County

For the fiscal year ended June 30, 2018, the District received \$6.7 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	19	166	8
October 2017	204	14,621	3,239
February 2018	206	13,723	3,394
June 2018	<u>22</u>	<u>193</u>	<u>3</u>
Totals	<u>451</u>	<u>28,703</u>	<u>6,644</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



Regular Meeting
Second and/or Fourth
Thursday of each month

Santa Rosa County School Board
William S. Emerson
Assistant Superintendent
Curriculum, Instruction, and Assessment
6032 Hwy 90
Milton, FL 32570
Phone: (850) 983-5040
Fax: (850) 665-0836
E-mail: emersonw@santarosa.k12.fl.us

Tim S. Wyrosdick
Superintendent

BOARD
Linda Sanborn
District 1
Buddy Hinote
District 2
Carol Boston
District 3
Jennifer Granse
District 4
Wei Ueberschaer
District 5

July 1, 2019

Ms. Sherrill F. Norman, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Ms. Norman,

The School District of Santa Rosa County accepts your preliminary and tentative report of examination findings regarding our compliance to state requirements for reporting of full-time equivalent (FTE) students for the fiscal year ending June 30, 2018. We have reviewed your recommendations for improvement and plan to implement corrective action as detailed in the plan to follow. It is the desire of the Santa Rosa County School District to report all FTE in accordance with state law and state regulations. We will make every effort to keep accurate records and files and do so in a timely manner. We will update our Santa Rosa District Schools FTE Local Records Manual to specifically address the issues of concern.

Sincerely,

Handwritten signature of Timothy S. Wyrosdick.

Timothy S. Wyrosdick
Superintendent

Handwritten signature of William S. Emerson.

Prepared by William S. Emerson
Assistant Superintendent

Serving Santa Rosa County's Educational Needs Since 1869

Districtwide Issues

1. Instructional Hours
2. Verification of complete and accurate reporting of student attendance records with only students who are in membership and in attendance at least one day during the 11-day survey window are reported with the survey results, and that documentation is retained to support this reporting.

Corrective Action:

1. The district will revise middle and high school schedules along with the district calendar to insure delivery of at least 900 hours of instruction to all students.
2. The District will conduct training of school site Administrators and Data Entry personnel to review the audit findings and will provide corrective guidance regarding the specific issues mentioned above.

District Policy and Procedures: 2015-18 Santa Rosa District Schools FTE Local Records Manual

Timeline for Corrective Action: September 2019

Virtual Education Issues

1. Virtual Education students reported for 0.0850 FTE rather than 0.0834 FTE in the *General Instructions 2017-18*.

Corrective Action: The District has revised the *General Instructions for 2019-20* to advise the correct FTE coding and we will conduct training of all school site Virtual School staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding the specific issues mentioned above.

District Policy and Procedures: 2015-18 Santa Rosa District Schools FTE Local Records Manual

Timeline for Corrective Action: September 2019

Charter School Attendance Issues

1. Attendance for students at charter school 8003 did not utilize the districts automated attendance record keeping system.

Corrective Action: The District will work with the charter school staff and school site Data Entry personnel to implement use of the districts automated record keeping system for attendance.

District Policy and Procedures: 2015-18 Santa Rosa District Schools FTE Local Records Manual

Timeline for Corrective Action: August 2019

ELL Student Issues

1. Verification that teachers of ESOL students complete required training.

Corrective Action: The District will conduct training of district and school site ESOL staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding the specific issues mentioned above.

District Policy and Procedures: 2015-18 Santa Rosa District Schools FTE Local Records Manual

Timeline for Corrective Action: September 2019

ESE Student Issues

1. Verification the proper number of participants were involved in the development of a student's IEP.
2. Eps or IEPs not reviewed on a timely basis.
3. Verification that ESE students' Matrix of Services forms are reviewed and updated when the new IEPs are prepared, and that these students are reported in accordance with their Matrix of Service forms.
4. Verification of accurate reporting of instructional minutes for students receiving Homebound Instruction based on the homebound instructor's logs that are retained and completed not to exceed the time authorized on the students' IEPs, and that any on-campus instruction is reported in the correct FEFP Program.
5. Verification of Physician for placement in Hospital Homebound.

Corrective Action: The District will conduct training of district and school site ESE staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding the specific issues mentioned above.

District Policy and Procedures: 2015-18 Santa Rosa District Schools FTE Local Records Manual

Timeline for Corrective Action: September 2019

Career Education Student Issues

1. Students reported scheduled in OJT course without instruction.
2. Verification of accurate reporting of Career Education Students in accordance with the students' timecards that are complete, signed by the student's employer, and retained.
3. Timecards do not support time reported.

Corrective Action: The District will conduct training of all school site DCT staff and school site Data Entry personnel to review the audit findings and will provide corrective guidance regarding the specific issues mentioned above.

District Policy and Procedures: 2015-18 Santa Rosa District Schools FTE Local Records Manual

Timeline for Corrective Action: September 2019

Teacher Certification Issues

1. Verification and documentation that teachers are properly certified, or if out-of-field, are timely approved to teach out of field by the School Board, and that parents are appropriately notified of the teachers' out-of-field status.
2. Teachers failing to obtain required ESOL training.
3. Teachers failing to pass required portions of the General Knowledge exam.
4. Teachers failing to complete required college credit for previous out-of-field.

Corrective Action: The District will conduct training of appropriate district and school level personnel to review the audit findings and will provide corrective guidance regarding the specific issues mentioned above.

District Policy and Procedures: 2015-18 Santa Rosa District Schools FTE Local Records Manual

Timeline for Corrective Action: September 2019

Student Transportation Issues

1. Verification that the source documentation supporting student ridership are completed and attested by the bus driver, and retained to support this reporting.
2. Verification that only those students are in membership and are documented as having been transported at least 1 day during the 11-day window are reported for State transportation funding.
3. Documentation requirements for accurate transportation reporting of students in weighted categories.
4. Verification of accurate reporting of student transportation and students' associated criteria for all ridership categories including the vehicle type used to transport the students.
5. Students should have been reported as IDEA PK-12 category.

Corrective Action: The District will work with our transportation contractor to provide training of appropriate district and school level personnel to review the audit findings and will provide corrective guidance regarding the specific issues mentioned above.

District Policy and Procedures: 2015-18 Santa Rosa District Schools FTE Local Records Manual

Timeline for Corrective Action: September 2019

End.