

# Pennsauken Board of Education

November 22, 2010 Business Meeting

Review of the NJ Department of Education

Office of Fiscal Accountability & Compliance report on:

1. Application for State School Aid as of 10/15/2009
2. District Report of Transported Resident Students as of 10/15/2008
3. Extraordinary Aid for Special Education Costs FY2008-09

# NJ Administrative Code 6A:23A-5.6

- a) “Any school district or county vocational school district that has been subject to an audit or investigation by the Department’s Office of Fiscal Accountability and Compliance (OFAC) shall discuss the findings of the audit or investigation at a public meeting of the district board of education no later than 30 days after receipt of the findings.”
- b) “ Within 30 days of the public meeting required in (a) above, the district board of education shall adopt a resolution certifying that the findings were discussed in a public board meeting and approving a corrective action plan to address the issues raised in the findings. This resolution shall be submitted to OFAC within 10 days of adoption by the board of education.”
- c) The findings of the OFAC audit or investigation and the board of education’s corrective action plan shall be posted on the district’s web site, if one exists.”

# On Roll - Full Time

<i>Pennsauken Board of Education</i>						EXHIBIT A
<i>Application for State School Aid</i>						Pg. 1 of 6
<i>As of October 15, 2009</i>						
	On Roll Full Time			On Roll Shared Time		
Grades	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Preschool 3yr						
Full Day Preschool 4yr	159.0	172.0	13.0			
1/2 Day Kindergarten						
Full Kindergarten	379.0	383.0	4.0			
One	377.0	343.0	(34.0)			
Two	330.0	318.0	(12.0)			
Three	348.0	327.0	(21.0)			
Four	336.0	316.0	(20.0)			
Five	333.0	305.0	(28.0)			
Six	332.0	316.0	(16.0)			
Seven	332.0	331.0	(1.0)			
Eight	344.0	340.0	(4.0)			
Nine	303.0	303.0	-			
Ten	328.0	332.0	4.0			
Eleven	320.0	322.0	2.0			
Twelve	344.0	338.0	(6.0)			
<b>Subtotal</b>	<b>4,565.0</b>	<b>4,446.0</b>	<b>(119.0)</b>			
Spec Educ Elementary	447.0	509.0	62.0			
Spec Educ Middle	238.0	299.0	61.0			
Spec Educ High	353.0	344.0	(9.0)			
<b>Subtotal</b>	<b>1,038.0</b>	<b>1,152.0</b>	<b>114.0</b>			
Co. Voc.						
<b>Totals</b>	<b>5,603.0</b>	<b>5,598.0</b>	<b>(5.0)</b>			

The core problem lies in the amounts reported as regular education versus special education.

Overall difference of 5.0 students represents 0.089% error rate.

# On Roll - Full Time (continued)

- Why the differences between regular and special education student counts?
  - There exists a segregation of computer systems where the Easy IEP system used by Special Services does not “push” its data into Starbase, the system for recording the total student database. Also, coordination of responsibilities for reporting accurate counts was clearly not effective. In essence, there was no comparison between the data of the two systems.
  - **For the October 15, 2010 count, the computer system issue is still relevant; however, comparison of the special education data was performed and agreed to Starbase.**
  - **We must seek to allocate funding for an overall system that communicates properly.**

# Sent - Full Time

<i>Pennsauken Board of Education</i>						EXHIBIT A
<i>Application for State School Aid</i>						Pg. 2 of 6
<i>As of October 15, 2009</i>						
Grades	Sent Full Time			Sent Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Preschool 3yr						
Full Day Preschool 4yr						
1/2 Day Kindergarten						
Full Kindergarten						
One						
Two						
Three	1.0	1.0	-			
Four						
Five						
Six						
Seven						
Eight	1.0	1.0	-			
Nine						
Ten						
Eleven						
Twelve						
Subtotal	2.0	2.0	-			
Spec Educ Elementary	22.0	22.0	-			
Spec Educ Middle	4.0	4.0	-			
Spec Educ High	32.0	33.0	1.0			
Subtotal	58.0	59.0	1.0			
Co. Voc.						
Totals	60.0	61.0	1.0			

District reported 1.0 LESS student.  
Overall difference of 1.0 student represents 1.667% error rate.



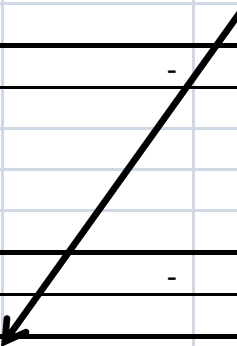
# Sent - Full Time (continued)

- Why the difference of one student?
  - This student was a Merchantville student attending the High School and was placed out-of-district. Tuition to the private school for the disabled was paid by Merchantville.

# Received - Full Time

<i>Pennsauken Board of Education</i>						EXHIBIT A
<i>Application for State School Aid</i>						Pg. 3 of 6
<i>As of October 15, 2009</i>						
Grades	Received Full Time			Received Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Preschool 3yr						
Full Day Preschool 4yr						
1/2 Day Kindergarten						
Full Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine	7.0	7.0	-			
Ten	11.0	10.0	(1.0)			
Eleven	15.0	12.0	(3.0)			
Twelve	15.0	14.0	(1.0)			
Subtotal	48.0	43.0	(5.0)	-		
Spec Educ Elementary	1.0	-	(1.0)			
Spec Educ Middle	3.0	2.0	(1.0)			
Spec Educ High	10.0	11.0	1.0			
Subtotal	14.0	13.0	(1.0)	-	-	-
Co. Voc.						
Totals	62.0	56.0	(6.0)	-	-	-

Overall difference of 6.0 student represents 9.677% error rate.



# Received - Full Time (continued)

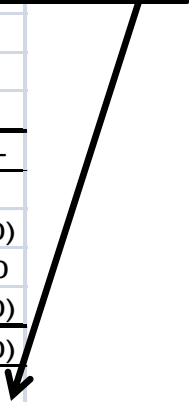
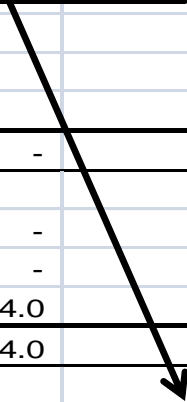
- Why the difference of six students?
  - The student information reported by the district was confirmed both verbally and through written measures with Merchantville.
  - **The district disputes this finding and will appeal it. Supporting documentation for our number of students reported will be re-examined and sent to the DOE as part of the appeal.**

# Regional Day School & Sent to Private School – Students with Disabilities

<i>Pennsauken Board of Education</i>						<b>EXHIBIT A</b>	
<i>Application for State School Aid</i>						<b>Pg. 4 of 6</b>	
<i>As of October 15, 2009</i>							
Grades	<b>Sent to Regional Day Schools</b>			<b>Private Schools for Disabled</b>			Difference
	Reported	Verified	Difference	Reported	Verified	Difference	
Full Day Preschool 3yr							
Full Day Preschool 4yr							
1/2 Day Kindergarten							
Full Kindergarten							
One							
Two							
Three							
Four							
Five							
Six							
Seven							
Eight							
Nine							
Ten							
Eleven							
Twelve							
<b>Subtotal</b>	-	-	-	-	-	-	-
Spec Educ Elementary	1.0	-	(1.0)	16.0	14.0	(2.0)	
Spec Educ Middle	-	-	-	12.0	14.0	2.0	
Spec Educ High	4.0	4.0	-	45.0	43.0	(2.0)	
<b>Subtotal</b>	<b>5.0</b>	<b>4.0</b>	<b>(1.0)</b>	<b>73.0</b>	<b>71.0</b>	<b>(2.0)</b>	
Co. Voc.				-			
<b>Totals</b>	<b>5.0</b>	<b>4.0</b>	<b>(1.0)</b>	<b>73.0</b>	<b>71.0</b>	<b>(2.0)</b>	

Overall difference of 1.0 student represents 25.0% error rate.

Overall difference of 2.0 student represents 2.740% error rate.



## Regional Day School & Sent to Private School – Students with Disabilities (continued)

- Regional Day School - Why the difference of one student?
  - The district was never invoiced for this student, and thus, never paid the tuition for the student.
  - **The district disputes this finding; however, will not appeal it. The district did in fact have a total of five students attending the Regional Day School at Winslow and has since been billed and tuition paid for this student. Documentation confirming payment of tuition will maintained with the business office.**

# Low Income Enrollment & Speech Only Services

<i>Pennsauken Board of Education</i>						EXHIBIT A
<i>Application for State School Aid</i>						Pg. 5 of 6
<i>As of October 15, 2009</i>						
Grades	Resident Students			Resident Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
1/2 Day Kindergarten						
Full Kindergarten	379.0	383.0	4.0	253.0	231.0	(22.0)
One	377.0	343.0	(34.0)	245.0	179.0	(66.0)
Two	330.0	318.0	(12.0)	213.0	204.0	(9.0)
Three	349.0	328.0	(21.0)	215.0	201.0	(14.0)
Four	336.0	316.0	(20.0)	226.0	200.0	(26.0)
Five	333.0	305.0	(28.0)	222.0	245.0	23.0
Six	332.0	316.0	(16.0)	201.0	162.0	(19.0)
Seven	332.0	331.0	(1.0)	222.0	217.0	(5.0)
Eight	345.0	341.0	(4.0)	202.0	192.0	(10.0)
Nine	296.0	296.0	-	184.0	174.0	(10.0)
Ten	317.0	322.0	5.0	202.0	193.0	(9.0)
Eleven	305.0	310.0	5.0	157.0	144.0	(13.0)
Twelve	329.0	324.0	(5.0)	172.0	154.0	(18.0)
<b>Subtotal</b>	<b>4,360.0</b>	<b>4,233.0</b>	<b>(127.0)</b>	<b>2,714.0</b>	<b>2,516.0</b>	<b>(198.0)</b>
Spec Educ Elementary	485.0	545.0	60.0	360.0	359.0	(1.0)
Spec Educ Middle	251.0	315.0	64.0	146.0	209.0	63.0
Spec Educ High	424.0	413.0	(11.0)	247.0	227.0	(20.0)
<b>Subtotal</b>	<b>1,160.0</b>	<b>1,273.0</b>	<b>113.0</b>	<b>753.0</b>	<b>795.0</b>	<b>42.0</b>
Juvenile Det Ctr	12.0	12.0		12.0	12.0	
<b>Totals</b>	<b>5,532.0</b>	<b>5,518.0</b>	<b>(14.0)</b>	<b>3,479.0</b>	<b>3,323.0</b>	<b>(156.0)</b>
<b>OTHER CATEGORIES</b>				<b>Reported</b>	<b>Verified</b>	<b>Difference</b>
Speech Only				61.0	39.0	(22.0)
CSSD				47.0	47.0	-

Overall difference of 14.0 students represents 0.253% error rate.

Overall difference of 156.0 students represents 4.484% error rate.

Overall difference of 22.0 students represents 36.06% error rate.

# Low Income Enrollment & Speech Only Services

- Speech Only Services - Why the difference of twenty-two students?
  - The IEPs of the twenty-two students were not updated to include speech only services. The district count is accurate but could not be supported with IEP documentation. This finding will be corrected for the October 15, 2010 student count, due November 30, 2010.
- Low Income Enrollment - Why the difference of one hundred fifty-six students?
  - The district software used by the Food Service Department is compatible and “pushes” food service low income data on a daily basis; so this finding is very puzzling. The district will conduct a thorough investigation to determine if the finding is valid or not and appeal this finding. Note for comparison: 10/15/2010 low income count is 3,517 students

# LEP Students (Limited English Proficient)

<i>Pennsauken Board of Education</i>						EXHIBIT A
<i>Application for State School Aid</i>						Pg. 6 of 6
<i>As of October 15, 2009</i>						
Grades	Resident LEP Low Income			Resident LEP NOT Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
1/2 Day Kindergarten						
Full Kindergarten	29.0	7.0	(22.0)	8.0	14.0	6.0
One	25.0	14.0	(11.0)	2.0	6.0	4.0
Two	14.0	7.0	(7.0)	3.0	5.0	2.0
Three	19.0	11.0	(8.0)	2.0	3.0	1.0
Four	11.0	-	(11.0)	1.0	2.0	1.0
Five	5.0	1.0	(4.0)	-	-	-
Six	3.0	2.0	(1.0)	1.0	-	(1.0)
Seven	8.0	5.0	(3.0)	1.0	3	2.0
Eight	10.0	10.0	-	1.0	-	(1.0)
Nine	6.0	5.0	(1.0)	3.0	1.0	(2.0)
Ten	11.0	9.0	(2.0)	1.0	1.0	-
Eleven	14.0	9.0	(5.0)	3.0	6.0	3.0
Twelve	6.0	6.0	-	-	3.0	3.0
Subtotal	161.0	86.0	(75.0)	26.0	44.0	18.0
Spec Educ Elementary	7.0	-	(7.0)	-	-	-
Spec Educ Middle	1.0	-	(1.0)	-	-	-
Spec Educ High	1.0	-	(1.0)	-	-	-
Subtotal	9.0	-	(9.0)	-	-	-
Co Voc						
Res Mental Health						
<b>Totals</b>	<b>170.0</b>	<b>86.0</b>	<b>(84.0)</b>	<b>26.0</b>	<b>44.0</b>	<b>18.0</b>

Overall difference of 84.0 students represents a 49.411% error rate.

Overall difference of 18.0 students represents a 69.23% error rate.

## LEP Students - continued

- Why the difference in net sixty-six students?
  - Testing documents for students designated Limited English Proficient (LEP), including Multiple Measures assessment, were not sufficiently demonstrated in order for the students to be verified for state aid purposes.

# Transported Students – Regular & Special Education

<i>Pennsauken Board of Education</i>				<b>EXHIBIT B</b>		
<i>District Report of Transported Resident Students</i>				<b>Pg. 1 of 1</b>		
<i>As of October 15, 2008</i>						
<b>TRANSPORTED REGULAR STUDENTS</b>				Reported	Verified	Difference
Students - Grade PK			26.0	26.0	-	
Regular Public			2,282.0	2,293.0	11.0	
Vocational School Students			92.0	86.0	(6.0)	
Regular Charter			53.0	49.0	(4.0)	
CSPP Charter			36.0	29.0	(7.0)	
Transported Non-Public			413.0	393.0	(20.0)	
Aid in Lieu of Transportation			238.0	224.0	(14.0)	
Regular Special Education			700.0	699.0	(1.0)	
Charter Special Education						
Private School Disabled			1.0	0.0	(1.0)	
<b>Total Students</b>			<b>3,841.0</b>	<b>3,799.0</b>	<b>(42.0)</b>	
Total Mileage			13,280.5	13,147.7	(132.8)	
Average Mileage			3.5	3.5	0.0	
<b>TRANSPORTED SPECIAL NEEDS STUDENTS</b>				Reported	Verified	Difference
Special Needs Public Schools			106.0	89.0	(17.0)	
Special Needs Charter Schools						
Special Needs Private Schools for the Disabled			26.0	22.0	(4.0)	
<b>Total Students Special Needs</b>			<b>132.0</b>	<b>111.0</b>	<b>(21.0)</b>	
Total Mileage			1,053.5	884.9	(168.6)	
Out of District No Sp. Needs			70.0	73.0	3.0	
Out Of District Charter No Sp. Needs			0.0	0.0	-	
Out Of Dist. Private Schools No Sp. Needs			30.0	35.0	5.0	
<b>Total Students No Sp. Needs</b>			<b>100.0</b>	<b>108.0</b>	<b>8.0</b>	
Total Mileage			1,754.2	1,613.9	(140.3)	
<b>Total Special Education Students</b>			<b>232.0</b>	<b>219.0</b>	<b>(13.0)</b>	
Total All Special Ed Mileage			2,807.7	2,807.7	-	
Average Mileage			12.1	12.8	0.7	

Overall difference of 42.0 students represents a 1.093% error rate.

Overall difference of 13.0 students represents a 5.603% error rate.

# Extraordinary Aid Application FY 2008-09

- Results?
  - The OFAC determined verified costs totaling \$1,977,849, with costs exceeding \$40,000 for Category 1 and 2 students and \$55,000 for Category 3 students, with 25 students in the amount of \$523,904, which is the basis for the revised EXAID totaling \$445,318. The review identified significant cost decreases for 21 students including nine students who were not eligible to be reported on the EXAID application. This was offset by cost increases for 12 other students. As a result, there was a net decrease in costs exceeding \$40,000, or \$55,00 in the amount of \$279,412. The review identified a total net decrease to state aid based on these findings to be \$247,644.

# Extraordinary Aid Application FY 2008-09

- District Response:
  - **The district will appeal this finding and is conducting an internal review for each student claimed on the EXAID application. While not every student's extraordinary aid determination will be rejected, the district will be able to document costs for a substantial part of the student population. This will result in an anticipated reduction of the state aid to be refunded. The final amount will be based on the OFAC review of the district's appeal.**