

# oppaga Special Report

July 2003



Report No. 03-40

## Exceptional Student Education Population Grows Dramatically; More Accountability and Better Training Needed to Implement Funding Matrix

### *at a glance*

In recent years, enrollment growth in the Exceptional Student Education (ESE) program has outpaced the growth rate for the overall Florida student population and the national population of children with disabilities. Factors contributing to this growth include demographic trends, advances in medical technology, and changes in federal policy.

There has also been substantial variation in the number of Florida children receiving the highest two levels of ESE funding in recent years, due in part to problems with implementing the program's funding matrix. These problems affect the funding allocated to school districts for ESE and the Department of Education's ability to develop effective policies for serving ESE students.

A comparison of student files with data from the DOE student database revealed that 25% of the files reviewed had at least one instance of data error, meaning that the matrix level, primary exceptionality, or educational setting listed in the student's file did not match what was reported in the DOE student database. These data errors contribute to the inaccuracy of figures reported by DOE to the Legislature.

### Scope

This is the first in a series of four reports on Florida's programs and services for children with disabilities. Pursuant to s. 11.511, *Florida Statutes*, the OPPAGA Director initiated this project in response to legislative information requests about the increasing enrollment in Exceptional Student Education (ESE). This report addresses three questions.

- How has Florida's population of children with disabilities changed over time?
- What factors have contributed to this change?
- Has the ESE funding matrix been implemented effectively?

Subsequent reports will address:

- ESE services received by children with disabilities from other states who are in Florida residential facilities,
- the extent to which school districts and other agencies are coordinating services for children with disabilities, and
- how the state can ensure the most efficient delivery of services and prevent unnecessary duplication of services.

### Background

In accordance with federal and state law, Florida's 67 school districts provide a wide array of services to children with disabilities through the Exceptional Student Education program. These services are required under the federal

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Individuals with Disabilities Education Act (IDEA) and are authorized by s. 1003.57, *Florida Statutes*.

The Exceptional Student Education (ESE) program is intended to ensure that children with disabilities receive a free and appropriate public education, as required by federal and state law. In addition to educational services, school districts also must provide any related services that a student needs in order to benefit from a public school education. These can include transportation, counseling and evaluation services, physical and occupational therapy, social services, and some nursing services, among other types of services. (Appendix A describes required services and eligibility criteria.)

Children with disabilities may receive ESE services if they fall into 1 of 18 categories of exceptionality. Exhibit 1 lists the number of students served in each exceptionality in 2002-03.

The ESE program can serve students from birth through age 22. Students with disabilities between the ages of 6 and 22 are eligible to be served through the Exceptional Student Education Program, which provides educational and related services through the 67 school districts. The Prekindergarten Disabilities Program, which falls within the ESE program, serves children with disabilities between the ages of 3 and 5. School districts are permitted to serve children between the ages of 0 and 2 through Prekindergarten Disabilities.

Placement settings for children with disabilities vary widely. While most children with disabilities receive educational services in public school settings, they may also receive their education in public separate schools ("center schools"), private schools, public or private residential facilities, home or hospital environments, or in a correctional facility.<sup>1</sup> Some children, especially those who receive support services from other state agencies, may receive educational services in settings such as intermediate care facilities, residential

habilitation facilities, group homes, or foster homes.

### Exhibit 1 ESE Students Served in 18 Primary Exceptionalities in 2002-03

Primary Exceptionality	Number Served <sup>1</sup>
Specific learning disabled	176,661
Speech impaired	55,502
Language impaired	35,231
Emotionally handicapped	30,800
Educable mentally handicapped	29,386
Developmentally delayed	11,143
Other health impaired	10,103
Trainable mentally handicapped	8,892
Severely emotionally disturbed	7,025
Autistic	6,227
Orthopedically impaired	4,896
Deaf or hard-of-hearing	3,771
Profoundly mentally handicapped	3,009
Hospital/homebound	2,894
Visually impaired	1,342
Traumatic brain injured	532
Established conditions (ages 0-2)	135
Dual-sensory impaired	68
<b>Total (2002-03)</b>	<b>387,617</b>

<sup>1</sup> The number of students served in each primary exceptionality represents a headcount of students in each category. For this reason, the total number of students shown in this exhibit will not agree with the total number of *full-time equivalent* (FTE) students served in ESE, which is referenced in later sections of this report.

Source: Florida Department of Education.

### Funding Sources

ESE programs and services are funded from state general revenue as well as other sources, including state trust funds, federal education funding, and local tax revenue through the Florida Education Finance Program. Exhibit 2 details the expenditures from federal, state, and local revenue sources for ESE programs in 2001-02.

<sup>1</sup> While these are commonly referred to as "center schools," they are reported to the US Department of Education as "public separate schools."

**Exhibit 2**  
**Combined Expenditures for ESE in Florida**  
**Exceeded \$3.9 Billion in 2001-02<sup>1</sup>**

Source	Expenditures
State and Local	\$3,596,610,920
Federal	383,817,866
<b>Total</b>	<b>\$3,980,428,786</b>

<sup>1</sup> Totals include expenditures for students who are gifted, and are included within the ESE program for cost reporting purposes.

Source: Florida Department of Education.

**The intent of the Legislature is to fund exceptional student education based on the needs of individual students.** Because the needs of children with disabilities vary widely, not all children require the same intensity or frequency of services. For this reason, the Legislature began in 1997 to finance ESE using a matrix of services that calculates funding for school districts based on the intensity of services provided to ESE students. Previously, funding for ESE was calculated using separate cost factors for each category of exceptionality, regardless of the severity of the student's need. The Legislature implemented the matrix based on the assumption that the severity of students' needs is more clearly reflected by the actual types of services required than by the student's primary exceptionality.

The intent of this funding matrix is to base school district funding upon the services actually provided to students, as documented on the Matrix of Services form, which assumes that the services provided by the district correspond with the student's level of need. However, as discussed later in this report, there can be variations across schools and districts in the services provided to students with comparable levels of need. In this way, the matrix is an indirect reflection of a student's level of need, as the services provided to an individual student may vary on a number of different factors.

Districts use the Matrix of Services to classify students' services on a scale of one to five, with one representing the lowest service level and five the highest level. Costs increase with each succeeding higher level. Districts determine the matrix level for students based on their

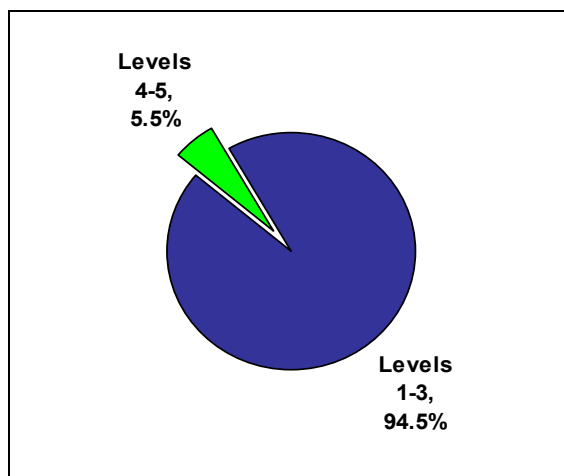
Individual Educational Plans (IEP) and Department of Education guidelines for completing the matrix of services.

Students in Exceptional Student Education, which includes students who are gifted, comprise approximately 19.9% of Florida's total student population. Most (94.5%) of ESE students have milder disabilities, receive less intensive services, and are placed in the lowest levels (1-3) of the matrix (see Exhibit 3). Students in levels 1-3 of the ESE matrix represent 18.8% of the total student population. Many only require services part-time, such as receiving speech therapy once or twice a week. For these students, school districts receive a lump-sum allocation of funding from the state, called the ESE Guaranteed Allocation, in addition to the base student funding provided through the Florida Education Finance Program.<sup>2</sup> In 2002-03, the statewide Guaranteed Allocation was \$949,122,877, yielding an average of \$2,021 per student in addition to the base funding amount received by non-disabled students (\$3,500).

Children with the most severe types of disabilities, those in the highest two levels (4-5) of the matrix, usually require services full-time. Students in these two levels of the matrix make up approximately 5.5% of the ESE population and 1.1% of the total student population in Florida. School districts receive funding for these students that is up to six times greater than the level of funding for students in basic education. The state funded students in level 4 of the ESE funding matrix at approximately \$14,000 (per student) for the 2002-03 school year, while districts received approximately \$20,000 (per student) for those in level 5. While students in levels 4 and 5 make up 5.5% of the ESE population, they account for 11.9% of total ESE expenditures.

<sup>2</sup> For more information on the Florida Education Finance Program (FEFP), see OPPAGA's Florida Government Accountability Report, <http://www.oppaga.state.fl.us/profiles/2102/>.

**Exhibit 3**  
**Students in Higher Cost Levels 4 and 5 of the Matrix**  
**Comprise 5.5% of ESE Population<sup>1</sup>**



<sup>1</sup> These percentages are based on the total ESE population, including students who are gifted, in order to represent the full population of students funded through the matrix.

Source: Florida Department of Education, 2003.

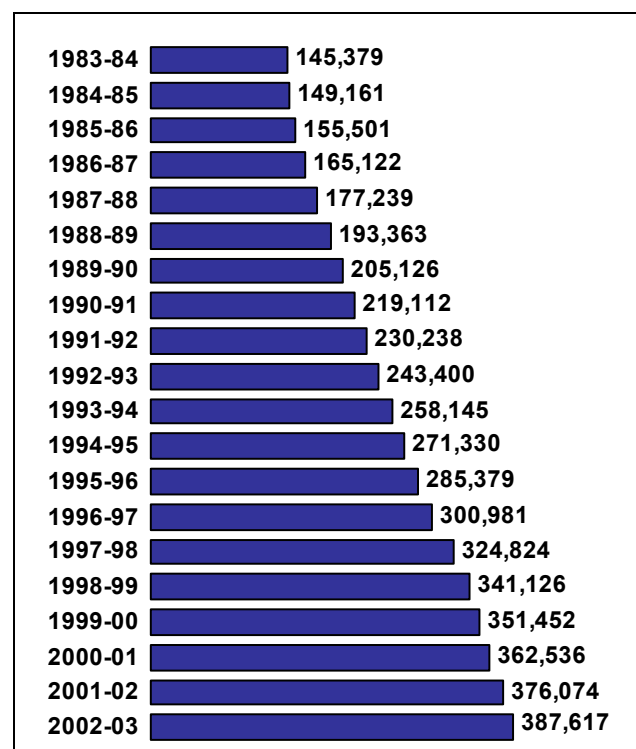
## Questions and Answers —

### *How has Florida's population of children with disabilities changed over time?*

Florida's population of children with disabilities has grown rapidly in recent years. Over the past two decades, the percentage growth in Florida's population of children with disabilities has outpaced that of the total student population. While this is a nationwide trend, the number of children with disabilities has also been growing faster in Florida than in several other comparable states. As this population has grown, so has the amount of funding required to serve these children. The growth rate in the number of children with disabilities will likely continue to exceed the growth rate of the total student population, and as a result, the cost of providing ESE program services will also continue to increase.

**The number of children receiving ESE services has grown steadily.** As shown in Exhibit 4, the number of children served by the ESE program has grown from 145,379 during the 1983-84 school year to 387,617 in 2002-03.<sup>3</sup>

**Exhibit 4**  
**Number of Children Served in ESE Program**  
**Has Increased Steadily Over Time**

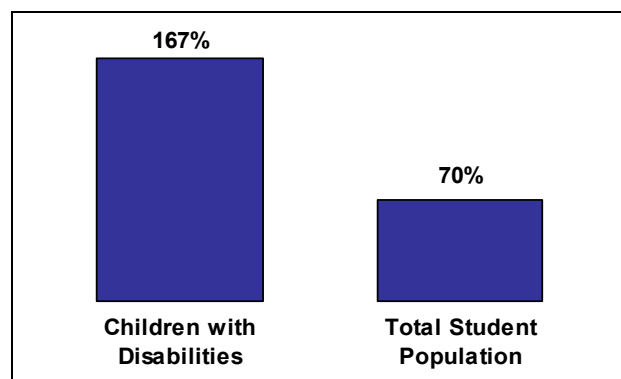


Source: Florida Department of Education, 2002.

The ESE population served has grown faster than the overall student population in Florida. As shown in Exhibit 5, enrollment in Florida's ESE programs increased by 167% between 1983-84 and 2002-03, while the total student population grew by only 70%. Population projections suggest that this trend will continue over time.

<sup>3</sup> This number is a headcount of students with disabilities and thus does not include students who are gifted. While DOE counts the number of students served in each exceptionality using a headcount, the number of students in each matrix level is reported in terms of full-time equivalent students.

**Exhibit 5**  
**Florida ESE Growth Outpaces Total Student**  
**Growth Rate, 1983-84 to 2002-03**



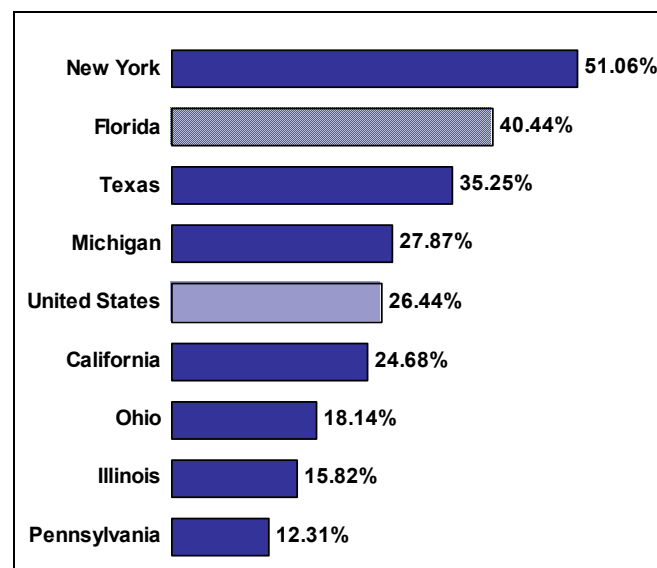
Source: Florida Department of Education.

**Florida's prevalence of children with disabilities has increased faster than other large states.**

Florida has a greater prevalence of children with disabilities in its student population than the national average. Overall, 9.6% of Florida's students had diagnosed disabilities in the 1999-00 school year (the most recent year for which comparable data are available), compared to the national average of 8.3%.

Between 1987-88 and 1999-00, the percentage of Florida children (aged between 3 and 21 years) who had disabilities increased by 40%, while the national percentage increased by only 26% (see Exhibit 6). While some large states, such as New York and Texas, have experienced a similarly rapid increase in the prevalence of children with disabilities, other large states have had a slower rate of growth, including California and Pennsylvania.

**Exhibit 6**  
**Florida's Growth in Prevalence of Children with**  
**Disabilities Is High Compared to Other Large States**  
**from 1987-88 to 1999-00**



Note: The most current data available for comparison with the U.S. and other states is for 1999-00.

Source: U.S. Department of Education, 2001.

**Growth varies among exceptionalities.** The growth in Florida's ESE programs varies among exceptionalities, as illustrated in Exhibit 7. The exceptionalities with the largest absolute increase in the number of students served between 1997-98 and 2002-03 were specific learning disabled, other health impaired, and language impaired. However, the exceptionalities with the highest *rate* of increase were other health impaired (425%) and autism (129%). As discussed below, these are two of the fastest growing exceptionalities in Florida.



# Exhibit 7

## Growth in ESE Enrollment Varied Among Exceptionalities from 1997-98 to 2002-03

Primary Exceptionality	Change in Enrollment	Percentage Change
Specific learning disabled	31,858	22%
Other health impaired	8,178	425%
Language impaired	6,242	22%
Developmentally delayed	4,866	78%
Emotionally handicapped	3,154	11%
Autistic	3,507	129%
Educable mentally handicapped	1,889	7%
Speech impaired	996	2%
Deaf or hard-of-hearing	1,102	41%
Trainable mentally handicapped	854	11%
Hospital/homebound	850	42%
Visually impaired	240	22%
Traumatic brain injured	242	83%
Profoundly mentally handicapped	164	6%
Dual-sensory impaired	28	70%
Established conditions	(51)	(27%)
Severely emotionally disturbed	(659)	(9%)
Orthopedically impaired	(667)	(12%)
<b>Total</b>	<b>62,793</b>	<b>19%</b>

Source: Florida Department of Education.

## What factors are driving the growth in the number of children with disabilities?

Three primary factors have contributed to the growth in the number of children with disabilities. These are advances in medical technology; expanded federal eligibility for special education; and increased diagnosis, awareness, and advocacy regarding children with disabilities.

**Advances in medical technology have contributed to growth in the ESE population.** As noted by the *Journal of the American Medical Association*, the survival rate for babies has been increasing because of advances in medical technology. Specifically, pharmacological and technological advances in perinatal care in the last decade have contributed to an increase in the survival of preterm infants, who usually have low birth weights. A low weight at birth, generally less than 1500 grams or about 3.3 pounds, increases both the chance of disability and the likelihood of requiring special education

services, especially for children born with extremely low birth weight and gestational age.

As reported by the Florida Department of Health, the infant death rate has declined by 50% over the past twenty years. While the overall number of births increased by 49%, the number of low birth weight births increased by 62%. Since low birth weight is a major risk factor for infant mortality, the decline in the infant death rate in Florida resulted largely from the increasing survival rate for low birth weight babies, who are more likely to require special education services.

**Federal government expanded eligibility for special education services.** The 1997 amendments to the federal Individuals with Disabilities Education Act (IDEA) added a requirement that school districts provide a free, appropriate public education to all students who have not reached age 22 and who have not yet earned a regular high school diploma.<sup>4</sup> Previously, school districts were not required to serve students who had received either a standard or special diploma before reaching age 22. This change in policy resulted in a rapid increase in the number of Florida ESE students aged 19-22, which grew by 50.7% between 1998-99 and 2002-03. Because students who remain in the ESE program past the age of 18 tend to have more serious conditions, a large percentage of ESE students aged 19-22 are in levels 4 and 5 of the ESE funding matrix. In 2002-03, 34% of students aged 19-22 were in levels 4 and 5, as compared with 5.5% of the total ESE population in levels 4 and 5.

The federal government has also expanded eligibility requirements to cover a wider range of conditions under the Individuals with Disabilities Education Act. For example, the new federal law allows school districts to identify as autistic children who manifest eligibility characteristics after age 3, which may have led to the identification of higher-functioning children with more mild forms of autism. In addition, the exceptionality for other health impairments now includes the conditions of Attention Deficit Disorder (ADD) and Attention

<sup>4</sup> Although these changes were part of the 1997 amendments to IDEA, the final regulations were not issued until 1999.

Deficit Hyperactivity Disorder (ADHD). These federal changes, which broadened the definition of students with disabilities, have resulted in more students qualifying for ESE services.

**Increased diagnosis, awareness, and advocacy contribute to growth in ESE.** A third factor contributing to the growth in the ESE program is increased awareness, diagnosis, and advocacy among parent groups. District ESE directors noted that parents are demanding increasing levels of services for their children. Provision of more services often qualifies students to receive a higher matrix classification, because matrix ratings are based upon services provided.

### ***Has the ESE funding matrix been implemented effectively?***

Since the inception of the matrix in 1997-98, DOE has changed the policies governing the ESE matrix to improve the accuracy of matrix ratings reported by the school districts. These policy changes have contributed to school districts' varying interpretations of the matrix guidelines and substantial changes in the number of full-time equivalent students (FTE) reported in each level of the matrix over time. As a result, the ESE matrix has yet to be effectively or consistently implemented.

**DOE policies governing the ESE matrix have changed over time, leading to variations in the number of level 4 and 5 students.** These changes have included tightening of matrix guidelines, changing the ESE funding formula, and a subsequent loosening of the matrix guidelines.

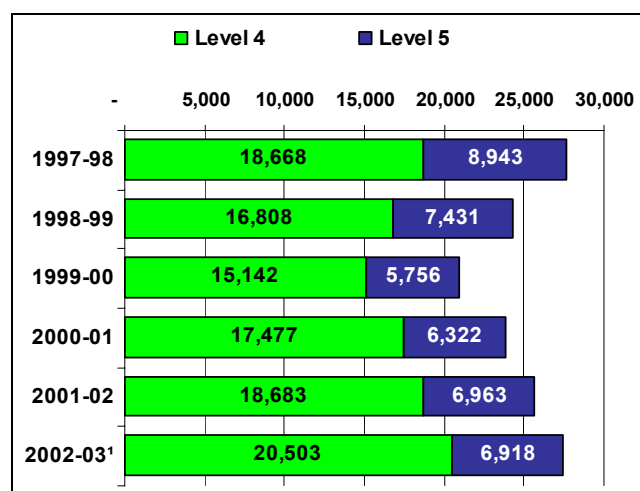
The ESE matrix was initially implemented in the 1997-98 school year, and the number of FTE students for levels 4 and 5 reported in that first year were widely considered to be too high. As a result, DOE tightened the matrix guidelines and instructed districts to report services only if they had adequate documentation of the services provided. For example, in order to claim that a student requires continuous supervision, the district should be able to document a pattern of troublesome student behavior and provide evidence of a plan of supervision. As a result, the number of full-time equivalent (FTE) students in levels 4 and 5 declined in the 1998-99 school year and again in

1999-00. Subsequently, DOE lifted some of the restrictions governing matrix completion and encouraged districts to reevaluate the accuracy of their students' matrix ratings for the 2000-01 school year.

In 2000-01, the Legislature changed the funding formula for levels 1-3 of the matrix. Instead of allocating funds for each student in levels 1-3 using program cost factors, as was done in previous years, the Legislature provided funding for levels 1-3 through a lump sum "guaranteed allocation." This created a financial incentive for school districts to reevaluate the matrix ratings of their level 3 students to determine whether they are eligible for level 4 or 5 services, which would enable the districts to receive additional funding.

In order to help school districts prepare for this change, DOE issued a memo encouraging school districts to reevaluate the accuracy of their students' matrix ratings. In that same year, there was a subsequent increase in the FTE for levels 4 and 5 of the matrix (see Exhibit 8). Due in part to these changes, the number of students in levels 4 and 5 has increased consistently between 1999-00 and 2002-03 (see Exhibit 8). However, the number of FTE students reported in levels 4 and 5 combined in 2002-03 is still slightly lower than the number reported in 1997-98.

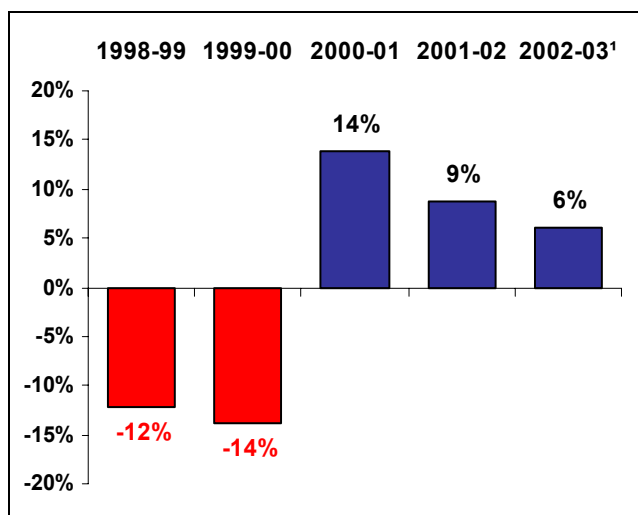
**Exhibit 8**  
**The Number of ESE Students in Levels 4 and 5**  
**Has Changed Over Time**



<sup>1</sup> Data for 2002-03 taken from the FEFP Third Calculation.  
Source: Florida Department of Education.

Although the number of FTE students reported for levels 4 and 5 has varied considerably over time, the rate of increase has declined since 2000-01, as shown in Exhibit 9. This suggests that the distribution of students in each level of the matrix might finally be stabilizing.

**Exhibit 9**  
**Rate of Change in Levels 4 and 5 of the ESE Matrix Has Decreased Since 2000**



<sup>1</sup> Enrollment figures for 2002-03 are based on the third FEFP calculation and are not final.

Source: Florida Department of Education.

**Most level 4 and 5 students had the same matrix level during the prior school year.** Of the students in levels 4 and 5 during the 2000-01 school year, most were served in the same matrix level during the previous school year. In fact, 54% of level 4 students and 58% of level 5 students were in that same matrix level in the previous year. However, 36% of the level 4 students were in levels 1-3 in the previous year, and 30% of level 5 students were in levels 1-4 in the previous year. This suggests that policy changes may have been driving the school districts to reclassify students. Only 7% of students in levels 4 and 5 were not in any ESE program in the prior year.

**Very few students in levels 4 and 5 came from other states or countries.** A more recent analysis of student data for the 2002-03 school year revealed that only 1% of students in levels 4 and 5 were not Florida students in the previous year. Most of these students (316) came from

other states and territories, while very few (23) came from other countries. This suggests that the growth in the number of level 4 and 5 students is not caused by a large influx of students from other states or countries.

**Errors in matrix completion and data reporting can affect accuracy of ESE funding.** Districts' inconsistencies in implementing the funding matrix have also likely contributed to the variations in level 4 and 5 ESE enrollments. Our review of student files found that districts made frequent errors in completing the matrix as well as errors in reporting student data. These errors can affect funding for ESE as well as the effectiveness of DOE policies and services for ESE students.

Our review of 150 ESE student files showed that school districts do not consistently follow guidelines for completing the matrix.<sup>5</sup> We identified errors in the matrix forms for 35% of the students in our sample for whom we received all necessary documentation.<sup>6</sup> We found several types of errors, and some students' files had more than one type of error. For example, although the matrix is meant only to reflect services that have been listed on the student's Individual Educational Plan (IEP), 25% of the files reviewed had at least one service checked on the matrix that was not listed on the IEP. In other cases, we identified technical errors, such as the ratings being added incorrectly, or no services being checked for a particular domain of services. Of the files in the sample, 5% had technical errors on the matrix form. Also, our comparison of Individualized Education Plans (IEPs) and matrix documents for the students found that in 11% of the student files, those completing the matrix did not correctly observe the DOE guidelines for completion of the matrix, which may have resulted in assigning the wrong level to that student.

These errors in completing the ESE funding matrix may have caused inaccuracy in the students' matrix ratings reported to the state.

<sup>5</sup> We examined 150 randomly selected files for students from across the state whose matrix level increased in 2000-01.

<sup>6</sup> Of the 150 students in the file review, we only received all of the requested documentation for 134.



This could potentially lead to inaccuracies in state funding levels if students are misclassified in a matrix category that is either too high or too low.

**Student data reported by school districts to DOE did not always match information found in student files.** Our file review also identified frequent problems with the data reported from school districts to the Department of Education. Of the files we reviewed, 25% had some kind of data error, meaning that the information (matrix level, primary exceptionality, or educational placement setting) reported in the DOE student database was different from the information obtained from the student files. These data errors contribute to the inaccuracy of figures reported by DOE to the Legislature.<sup>7</sup>

The unreliability of student data impedes the ability of DOE and the school districts to develop and implement effective policies to serve Florida's children with disabilities. Without accurate data on the number of children in each exceptionality, placement setting, and matrix level, DOE and the school districts are unable to effectively evaluate and meet the needs of ESE students in the state. More importantly, errors in reporting students' matrix level result in districts receiving inaccurate funding amounts.

**Errors in matrix completion point to need for improved training.** Given the complexity of the matrix and all of the associated rules and guidelines, there is clearly a need for ongoing training to be provided for ESE teachers. However, in a study conducted by DOE in 2001, 20 school districts reported virtually no involvement of ESE teachers in completing the matrix. Another factor to consider is that when the Legislature introduced the Guaranteed Allocation in 2000-01, school districts were no longer required to complete a matrix for students in levels 1-3, who comprise almost 95% of the ESE student population. Consequently, school districts have reported a concern that the skills teachers had developed in completing the

matrix would be lost if not used on a regular basis.

The Department of Education has not offered any training on the matrix since the 1997-98 school year. Instead, DOE has delegated matrix training to the 19 regional centers of the Florida Diagnostic Learning and Resource System (FDLRS). Although these centers have provided training to the school districts in the past, their offerings are driven by the requests of school districts. As newer initiatives have been introduced since the matrix, the demand for matrix training has decreased over time. Thus, there may be a need for DOE and FDLRS to strengthen training on the funding matrix. This need for training was confirmed by FDLRS center directors at a statewide meeting in February 2003.

## Conclusions and Recommendations

In recent years, the number of children classified with disabilities in Florida by the education system has grown dramatically, exceeding the growth rate for the overall Florida student population. In addition, the prevalence of children with disabilities in Florida has increased at a faster rate than in most other states. This has resulted in rapidly rising costs to serve this population.

There has also been marked variation in the number of Florida children receiving the highest two levels of ESE funding in recent years. Problems implementing the funding matrix for the ESE program have partially contributed to this apparent variation in the highest two levels of the matrix. These problems with the matrix can lead to inaccuracy in the funding allocated to school districts for ESE. In addition, errors in data reporting impede the Department of Education's ability to develop effective policies for serving Florida's children with disabilities and lead to inaccurate amounts of funding provided to school districts.

We recommend that the department and the Florida Diagnostic Learning and Resource System provide additional training to district-level ESE directors on proper implementation of

<sup>7</sup> Information in the student files did not enable us to determine whether the individual matrix ratings were too high or too low. As a result, we were unable to estimate the fiscal impact of these errors.

the funding matrix as well as documentation and data reporting requirements. The department should also work with the 67 school districts to help ensure that district personnel are well-versed in the ESE matrix guidelines. This should improve the accuracy of district application of the funding matrix and help ensure that state ESE funds are appropriately used.

Given the important role that the matrix plays in determining funding for ESE students, the Department of Education should also create a better system of accountability in order to ensure the accuracy of the matrix. There should be a review of the accuracy of the matrix at the district level as well as the state level, which could be accomplished by examining a random sample of student files.

## Agency Response————

In accordance with the provisions of s. 11.51(5), *Florida Statutes*, a draft of our report was submitted to the Commissioner of Education for his review and response.

In his written response, the Commissioner of Education concurred with our findings and recommendations. The Commissioner's response may be reviewed with the report on our website, **please see page 12**.

## Appendix A

# Children with Disabilities Receive Educational Services Through Prekindergarten Disabilities Program and Exceptional Student Education

State agency		DEPARTMENT OF EDUCATION	
Program	Prekindergarten Disabilities		Exceptional Student Education
Purpose/Goals	To ensure that all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for employment and independent living		
Eligibility	Ages birth through 5 years <sup>1</sup> with certain disabilities, such as mental retardation, hearing impairments (including deafness), speech or language impairments, visual impairments (including blindness), serious emotional disturbance, orthopedic impairments, autism, traumatic brain injury, other health impairments, or specific learning disabilities. State residency is not required.		Children aged 6 through 22 years <sup>2</sup> with certain disabilities, such as mental retardation, hearing impairments (including deafness), speech or language impairments, visual impairments (including blindness), serious emotional disturbance, orthopedic impairments, autism, traumatic brain injury, other health impairments, or specific learning disabilities. State residency is not required.
Funding Source(s) in 2002-03	Florida Education Finance Program (FEFP) and General Revenue.....\$3,127,125,755 <sup>3</sup> State Trust Funds ..... 4,065,304 Federal Funds..... 423,314,631		
Total Funding in 2002-03	Total Funding .....\$3,554,505,690 <sup>4</sup>		
Clients served in 2002-03	FTE Students: 11,619 in Levels 1-3 2,263 in Level 4 503 in Level 5 <b>14,385 -- Total</b>		FTE Students: 335,573 in Levels 1-3 16,865 in Level 4 6,213 in Level 5 <b>358,651 -- Total</b>
Service Delivery	ESE and Prekindergarten Disabilities instruction and support services are delivered by teachers and support staff in the 67 local school districts in Florida. Students may receive services part-time or full-time in a variety of settings, including regular classrooms, separate resource rooms or classrooms, separate day schools, residential schools, hospitals, homes, or other non-educational settings.		
Services provided	<ul style="list-style-type: none"> <li>• Special education</li> <li>• Related services               <ul style="list-style-type: none"> <li>— Transportation</li> <li>— Developmental, corrective, and other supportive services                   <ul style="list-style-type: none"> <li>▪ Speech-language pathology and audiology services</li> <li>▪ Psychological services</li> <li>▪ Physical and occupational therapy</li> <li>▪ Recreation (including therapeutic recreation)</li> <li>▪ Early identification and assessment of disabilities in children</li> <li>▪ Counseling services (including rehabilitation counseling)</li> <li>▪ Orientation and mobility services</li> <li>▪ Medical services (for diagnostic and evaluation purposes only)</li> <li>▪ School health services</li> <li>▪ Social work services in schools</li> <li>▪ Parent counseling and training</li> </ul> </li> </ul> </li> </ul>		

<sup>1</sup> It is permissive for school districts to serve children ages 0-2 under the Pre-Kindergarten Disabilities program.

<sup>2</sup> IDEA requires districts to serve students through their 22nd birthday or until they have earned a standard high school diploma.

<sup>3</sup> Funding estimate includes weighted full-time equivalent students multiplied by the base student allocation, special grants for autism and exceptional education, and funding for the Florida School for the Deaf and Blind. The FEFP includes both state and local funding.

<sup>4</sup> For 2002-03, funding for levels 4 and 5 is estimated to exceed \$423 million.

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Claude Pepper Building  
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Dear Mr. VanLandingham:

Thank you for sharing with our office a copy of the OPPAGA report on exceptional student education population growth and exceptional student education funding via the Matrix of Services.

As indicated on page four of the report, over the last 20 years growth in special education has exceeded growth in the total student population. Fortunately, over the last ten years the year-to-year growth rate in the special education student population has generally been in decline--from 6 percent in 1993-94 to 3 percent in three of the last four years. Exceptions to the decline include school year 1997-98, when the growth rate increased 2 percent over the prior year, and 2001-02, when the growth increased less than 1 percent over the prior year.

Since the implementation of the revised funding model in 1997-98, the Bureau of Instructional Support and Community Services (BISCS) has continuously monitored matrix ratings submitted by districts and ensured the provision of technical assistance via the Florida Diagnostic and Learning Resources System (FDLRS). Listed below is a summary of our related activities.

## **Training/Technical Assistance**

Training materials developed include the Matrix of Services Handbook, Matrix of Services videotape and a CD-Rom version of the training videotape. Additional

information has been provided to districts and FDLRS centers via, technical assistance papers, question and answer documents, and memoranda.

Since 1998, matrix training has been identified as a required predetermined activity/statewide initiative for all FDLRS centers. FDLRS centers are responsible for making districts aware of training opportunities and providing or facilitating matrix training. Annually, FDLRS Coordinating Councils are asked to identify a contact person for information regarding the matrix and training activities.

Most recently, districts and FDLRS Centers have been reminded of their responsibilities regarding matrix ratings with a March 21, 2003, BISCS Memorandum #03-12. A memorandum requesting updates to the matrix contacts was sent to current contacts and FDLRS Center directors on May 26, 2003.

As a follow-up to OPPAGA's recommendation for additional training, a train-the-trainer session will be scheduled with the regional contacts identified by the FDLRS Coordinating Councils and a review of implementation, documentation, and data reporting requirements will be presented to ESE administrators and other district personnel at the fall 2003 Administrators' Management Meeting. Additionally, the Matrix of Services Handbook is being revised to reflect the changes which have occurred since its last printing in 1998.

## **Monitoring**

Since statewide implementation of the Matrix of Services form, BISCS staff has reviewed data submitted by districts to identify discrepancies from expected levels, unexpected growth, and variability. Data are initially reviewed when district projections are submitted and again at each FTE survey. Districts are contacted as discrepancies are noted in projections and asked to justify or revise projections. Further technical assistance is provided, as appropriate, based on data submitted during FTE counts.

The Auditor General conducts FTE audits of school districts to check the accuracy of FTE information reported to the state for funding purposes, including an examination of student matrixes. Adjustments are made to the school districts' FTE count based on the Auditor General's findings. Department of Education staff provide training and technical assistance materials to the Auditor General's staff as requested.

As part of BISCS focused monitoring system, the compliance component includes a sample review of the matrices of students with matrix ratings of 254 and 255. The activity may include a review of the matrix, the IEP and a classroom observation.



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July 18, 2003  
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As in the Auditor General's audit, FTE adjustments are made based on monitoring findings.

In response to OPPAGA's recommendation regarding accountability, the Bureau will incorporate data regarding the distribution of 254-255 students by district and exceptionality in data publications provided to districts. The data will be used to highlight areas of discrepancy and identify districts needing additional technical assistance.

As a part of the annual review of the monitoring processes, Bureau staff will consider additional activities to address the disproportionality of 254-255 students including the accuracy of the matrix.

The Department of Education is committed to ensuring that all district personnel responsible for matrix completion are appropriately trained and that all students with disabilities are reported accurately for funding under the FEFP. We appreciate the feedback received as a result of OPPAGA's review and will use this information as part of our continued efforts to ensure data accuracy.

Sincerely,  
/s/  
Jim Horne  
Commissioner

cc: Shan Goff

# *The Florida Legislature*

## *Office of Program Policy Analysis and Government Accountability*



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- [Performance-based program budgeting \(PB<sup>2</sup>\) reports and information](#) offer a variety of tools. Program evaluation and justification reviews assess state programs operating under performance-based program budgeting. Also offered are performance measures information and our assessments of measures.
- [Florida Government Accountability Report \(FGAR\)](#) is an Internet encyclopedia of Florida state government. FGAR offers concise information about state programs, policy issues, and performance.
- [Best Financial Management Practices Reviews of Florida school districts](#). In accordance with the *Sharpening the Pencil Act*, OPPAGA and the Auditor General jointly conduct reviews to determine if a school district is using best financial management practices to help school districts meet the challenge of educating their students in a cost-efficient manner.

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