

# oppaga Special Report



February 2004

Report No. 04-16

## Maximizing Federal Revenue Could Help Offset Costly Services for Children with Disabilities

### *at a glance*

In Florida, children with disabilities receive medical and social support services from multiple state agencies and, as mandated by the federal Individuals with Disabilities Education Act (IDEA), educational and related services from local school districts. Overall, services to these children cost the state and local school districts \$2.1 billion in Fiscal Year 2000-01. Educational and related services composed the major portion this cost. Most of the funding for these school-based services came from state and local sources.

The state could increase federal revenue for services for children with disabilities in two ways. First, school districts could maximize their use of the Medicaid Certified School Match program, which allows them to bill Medicaid for the medical and support services they provide to eligible children in the Exceptional Student Education program; this would generate an estimated \$2.4 million. Second, the state could implement changes to the Medicaid Certified School Match Program that would allow school districts to bill for additional services; this would generate an estimated \$33.6 million.

In addition, the Legislature may wish to petition the federal government to bring the amount it reimburses schools for services to disabled students closer to the cap specified in the Individuals with Disabilities Act. Full federal funding would provide Florida districts with an additional \$476.9 million in funding.

### Scope

Pursuant to s. 11.511, *Florida Statutes*, the OPPAGA Interim Director initiated this project in response to legislative information requests about the increasing enrollment in Exceptional Student Education (ESE). This report addresses two questions.

- What is the total cost for services state agencies and local school districts provide to children with disabilities and who pays for these services?
- How can Florida maximize federal revenue for the delivery of services to children with disabilities?

This is the third of four reports on Florida's programs and services for children with disabilities. The first report in this series, *Exceptional Education Student Population Grows Dramatically*, highlights growth in Florida's population of children with disabilities, the factors that have contributed to this change, and problems in the implementation of the ESE funding matrix.<sup>1</sup> The second report, *Educational Funding for Out-of-State Students in Residential Facilities Costs Florida \$1.5 Million Annually*, addresses the fiscal impact of funding for out-of-state

<sup>1</sup> *Exceptional Education Student Population Grows Dramatically*, Report No. 03-40, July 2003.

students in residential facilities in Florida.<sup>2</sup> The fourth report will describe the services children with disabilities receive across state agencies.

## **Background**

### ***Individuals with Disabilities Education Act***

To prepare children with disabilities for employment and independent living, the Individuals with Disabilities Education Act (IDEA) requires that these children be provided a free, appropriate public education, including special education and related services designed to meet their unique needs. The related services can include psychological, counseling, and medical services as well as physical, occupational, and speech therapy.

The federal government assists state and local efforts to educate children with disabilities to improve results for those children and ensure equal protection of the law. The federal IDEA legislation authorizes grants to states of up to 40% of the average per pupil expenditure in public elementary and secondary schools in the U.S. However, IDEA grants have never reached this limit. Total federal IDEA and Medicaid funding across the 50 states represented about 8.8% of total special education spending for the 1999-00 school year, with IDEA providing about 7.5% and Medicaid about 1.3%. In Fiscal Year 2001-02, Florida's federal IDEA and Medicaid funding covered 9.6% of expenditures for education and related school-based services for all children in ESE.

### ***A number of state programs provide services to children with disabilities***

A number of state agencies and programs provide services to children with disabilities, most of whom are likely to be receiving ESE services. Within the Department of Children and Families (DCF), the mental health program provides children that have been diagnosed as

having emotional disturbances with services such as mental health counseling, psychiatric treatment, and residential treatment. The DCF developmental disabilities program provides children with developmental disabilities services such as vocational and employment services, basic living assistance, medical supplies and equipment, nursing care, therapies, transportation, and support coordination. Within the Department of Health, the children's medical services program provides children with special health care needs with screening and eligibility determination, care coordination, and health care services.

Many of these services are funded through the Medicaid program administered by the Agency for Health Care Administration. These services include nursing; prescription drugs; physical, occupational, and speech therapy; mental health therapy, hospital care; and physician care. Ninety percent of students with disabilities served by children's medical services, developmental disabilities or mental health programs receive services funded by Medicaid.

School districts can receive Medicaid reimbursement for some ESE services through the Medicaid Certified School Match program, which provides qualified ESE children direct services such as physical, occupational, and speech therapy; mental health psychology services; mental health social work services; physician services; nursing services; dental services; hearing services; and transportation. School districts also can receive Medicaid reimbursement for administrative costs associated with the program such as eligibility determination and interagency coordination. In 2000-01, the Medicaid federal reimbursement rate for school-based services was 56.6%.

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<sup>2</sup> *Educational Funding for Out-of-State Students in Residential Facilities Costs Florida \$1.5 Million Annually*, [Report No. 03-58](#), October 2003.

## Findings

### *What is the total cost for services state agencies and local school districts provide to children with disabilities and who pays for these services?*

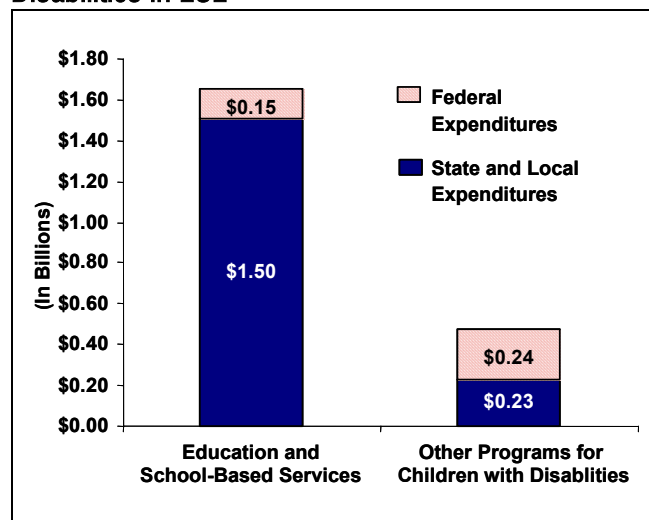
**In Fiscal Year 2000-01, Florida's expenditures for services to children with disabilities in ESE totaled \$2.1 billion.** In Fiscal Year 2000-01 (the most recent year for which complete data are available), Florida state and local governments provided ESE services to 183,915 children with disabilities.<sup>3</sup> The state's total expenditures for these children are estimated to be \$2.1 billion. This includes the actual cost of services provided through Medicaid, children's medical services, and developmental disabilities programs and estimated costs based on educational expenditure data and mental health service data and contract information. As shown in Exhibit 1, education and related school-based services totaled \$1.7 billion or 81% of the total, which far exceeds expenditures by any other program.

**State and local funding comprise 81% of the expenditures for children with disabilities.** Of the \$2.1 billion expended for children with disabilities in 2000-01, state and local funding represented \$1.7 billion (81%), and federal

funding represented \$0.4 billion (19%), most of which came from Medicaid reimbursements.

Federal funds represented over half (51%) of the total expenditures health and social service programs made for children with disabilities. In contrast, federal funds represented only 9% of the expenditures school districts made for children with disabilities. (See Exhibit 2.)

### Exhibit 2 Federal Expenditures Covered Only 9% of the \$1.65 Billion Expended for Education and Related School-Based Services, But 51% of \$47 Million Expended by Other Programs for Children with Disabilities in ESE



Source: OPPAGA analysis of data from the Agency for Health Care Administration, the Developmental Disabilities and Alcohol, Drug Abuse and Mental Health programs of the Department of Children and Families, the Department of Health Children's Medical Services, and the Department of Education.

<sup>3</sup> ESE students who had learning disabilities and were in matrix levels 1 to 3 and ESE students with no Social Security number in the DOE database (12% of the population) were not included. Gifted children receiving ESE services were also not included.

### Exhibit 1 State and Federal Expenditures for Agencies Serving Children with Disabilities Totaled \$2.1 Billion in 2000-01

| Program  | State and Local Expenditures | Federal Expenditures | Total Expenditures     |
|--|------------------------------|----------------------|------------------------|
| Education and School-Based Services <sup>1</sup> | \$1,503,775,743              | \$ 152,530,205       | \$1,656,305,948        |
| Medicaid <sup>1</sup>                            | 121,700,181                  | 158,779,610          | 280,479,791            |
| Children's and Adult Mental Health <sup>1</sup>  | 71,441,728                   | 40,143,005           | 111,584,733            |
| Developmental Disabilities <sup>1</sup>          | 34,748,283                   | 40,768,700           | 75,516,983             |
| Children's Medical Services                      | 2,379,502                    | 3,551,608            | 5,931,110              |
| <b>Total Expenditures</b>                        | <b>\$1,734,045,437</b>       | <b>\$395,773,128</b> | <b>\$2,129,818,565</b> |

<sup>1</sup> Medicaid expenditures for the services provided by the developmental disabilities and mental health programs and local school districts shown as part of those entities' expenditures and are not shown as Medicaid expenditures.

Source: OPPAGA analysis of data from the Agency for Health Care Administration, the Developmental Disabilities and Alcohol, Drug Abuse and Mental Health programs of the Department of Children and Families, the Department of Health Children's Medical Services, and the Department of Education.

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This occurred for three reasons. First, the services health and social agencies provided to children with disabilities tended to be health and rehabilitative services covered by Medicaid, while many of the services school districts provided were educational services funded by IDEA. Second, Medicaid funds a higher proportion of the cost of providing services than IDEA. Third, health and social service agencies were more likely to apply for Medicaid reimbursement than school districts.

### ***How can Florida maximize federal revenue for services to children with disabilities?***

If school districts took advantage of the Medicaid Certified School Match program and billed Medicaid for all of the services they provide to eligible children with disabilities, they could generate additional federal funding. This would enable districts to use more of their general funds to improve education for all students.

In addition, the state could change some provisions of the Medicaid Certified School Match program to make it easier for school districts to receive Medicaid reimbursement for services that are currently ineligible for Medicaid reimbursement. The Agency for Health Care Administration has identified several changes to the program that would increase federal funding for services districts provide to children with disabilities. These changes are discussed below.

More federal funding also would be available if the federal government funded the IDEA program at the 40% cap provided by the Act. Other states have petitioned the federal government to increase its funding for ESE services, and the Legislature may wish to join them in requesting the federal government more fully fund the services the act requires school districts to provide.

**If school districts billed Medicaid for all eligible services, they could bring in an additional \$2.7 million.** Most school districts do not claim Medicaid reimbursement for all of the eligible services they provide. The extent to which school districts file Medicaid claims varies with the type of service being provided. In the first half of 2003, 65 school districts filed

claims for administrative services, but only 42 filed claims for direct services. Furthermore, the majority of these 42 districts did not file claims for all the direct services they provide. Only 11 districts filed claims in at least four of the five areas in which districts were most likely to incur expenditures.<sup>4</sup>

As shown in Exhibit 3, the average amount these 11 districts received from Medicaid varied from \$8.42 to \$83.81 per ESE student, with an overall weighted average of \$25.90 per student per year. Some of this variation can be attributed to differences in the population of children with disabilities served by the districts and differences in medical practices and provider availability in different areas of the state. However, much of the variation also can be attributed to differences in district efforts to file claims for Medicaid reimbursement. For example, our best practice review indicated that the Monroe County School District, which received the highest average Medicaid reimbursement per ESE student, had a very efficient and effective Medicaid billing process.

### **Exhibit 3 There Were Substantial Differences Between Districts in the Average Amount per Child They Received for Direct Services to Children with Disabilities**

| County School District  | Fee for Service Medicaid Reimbursement | Estimated Number of Students with Disabilities | Average per ESE Student |
|-------------------------|--|--|-------------------------|
| Monroe                  | \$ 131,005                             | 1,563  | \$83.81                 |
| Indian River            | 120,837                                | 2,397  | 50.41                   |
| Dade                    | 1,692,212                              | 41,071   | 41.20                   |
| Manatee                 | 182,156                                | 7,430  | 24.52                   |
| Seminole                | 194,922                                | 8,244  | 23.65                   |
| Leon                    | 150,581                                | 6,371  | 23.64                   |
| Pinellas                | 392,612                                | 20,656   | 19.01                   |
| Palm Beach              | 410,402                                | 23,072   | 17.79                   |
| Broward                 | 509,132                                | 29,467   | 17.28                   |
| Clay                    | 92,021                                 | 5,972  | 15.41                   |
| Bay                     | 42,303                                 | 5,022  | 8.42                    |
| <b>All 11 Districts</b> | <b>\$3,918,183</b>                     | <b>151,265</b>                                 | <b>\$25.90</b>          |

Source: OPPAGA analysis of DOE and Medicaid data.

<sup>4</sup> The five service areas are therapies, transportation, nursing, psychology, and social work.

If all districts filed Medicaid claims for four or more of the direct services they currently provide to children with disabilities, they would receive more federal revenue to support services for all children. Due to the variability in the amount received by the 11 districts that currently file claims for four or more direct services, the amount of additional Medicaid reimbursement districts might receive cannot be estimated with precision. However, if all districts received the average amount collected by the 11 districts that have filed claims for four or more direct services, districts statewide could collectively obtain an additional \$2.7 million from Medicaid. After deducting the amount of additional expenses districts would incur to file Medicaid claims, they could potentially net a statewide total of \$2.4 million.<sup>5</sup>

The Department of Education has taken steps to encourage school districts to maximize Medicaid revenue. For example, to reduce the time and cost of documenting and filing Medicaid claims, the department has developed a Medicaid tracking system. This system, which is available at no cost to all school districts, allows school districts to determine eligibility and file claims electronically. The department also has developed systems to allow school districts to estimate the amount of revenue they could potentially obtain from Medicaid reimbursement.

With this encouragement, school districts have steadily increased the amount they have received from Medicaid. Direct service claims under the Medicaid Certified School Match Program increased from \$3.9 million in calendar year 2000 to \$5.7 million in 2001 and \$6.3 million in 2002. However, this still falls short of the potential \$10 million that could be available from the current Medicaid School Match program.

Some districts do not file Medicaid claims for direct services because of the workload involved with Medicaid claims processing.

To file Medicaid claims for direct services, a district must document Medicaid eligibility of the student, the delivery of the service, and the credentials of the individual or entity providing the service. In addition, for transportation services, the district must demonstrate that it was transporting the student to enable him or her to receive another Medicaid-funded service. Many school administrators believe that the cost of providing this documentation would exceed the revenues they could receive from Medicaid. However, in the Sharpening the Pencil reviews, we found that the opposite was true; districts received more from Medicaid reimbursements for direct services than their cost of filing claims for those services.

Other barriers to districts filing Medicaid claims include the absence of service providers meeting Medicaid qualifications in small districts and low reimbursement rates. In addition, some districts are reluctant to add administrative employees to help them document and process Medicaid claims because, beginning in Fiscal Year 2003-04, the state has required each district to allocate to schools 90% of the funds the schools generate from the Florida Education Finance Program and General Appropriations Act. This effectively caps the amount districts can spend on district administration, including filing Medicaid claims. This problem could be resolved if the Legislature exempted administrative expenses districts incur to file for Medicaid-eligible services from the percentage of funds that must be spent at the school level.

Proposed changes in the Medicaid Certified School Match Program could increase Medicaid reimbursements to school districts by \$33.6 million. To further encourage districts to file for Medicaid reimbursement, the Agency for Health Care Administration, as part of the interagency workgroup of the revenue maximization project, is seeking federal approval to add targeted case management as a reimbursable service, expanding the credentials of providers eligible for Medicaid reimbursement, and revising the funding methodology to increase Medicaid rates. It also is reviewing possible reductions in

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<sup>5</sup> In our best practices reviews, we found that districts that handled Medicaid billing efficiently estimated that their expenses would amount to approximately 10% of the revenue they would receive.

documentation requirements. This would allow school districts to increase the funding they can obtain from Medicaid. The Department of Education estimates that with these changes, districts could potentially receive an additional \$33.6 million in Medicaid funding.

In addition, the Agency for Health Care Administration is working to simplify claims procedures, which could improve districts' willingness to claim reimbursement for transportation services. By the first half of 2003, due to problems with documenting the services they provide, 48 of the 67 school districts had not filed Medicaid claims for transportation services. The Agency for Health Care Administration has simplified trip log procedures for filing transportation claims and is exploring with large districts the possibility of using a bar code scanner system that would allow a card to be swiped each time the child rides the bus.

Even with these improvements, small districts may not be able to file Medicaid claims for direct services because they do not have the upfront resources to implement a claims filing system. In a pilot project to enable a small district to begin using the Medicaid School Match program for direct services, the Department of Education in 2002 used discretionary funds to provide \$12,000 in seed money through the Shared Services Network to the Bradford County School District. The district used these funds to hire a part-time person to implement a system for the filing of direct service Medicaid claims. From the initiation of the grant until the second quarter of 2003, the district received \$168,739 in federal funds for reimbursement of Medicaid direct services claims. In 2003, the Bradford County School District used this part-time employee to assist Baker County in implementing a system for filing Medicaid claims for direct services. As of October 2003, Baker County had received \$13,078 in federal funds for reimbursement for Medicaid direct service claims. Other small districts could receive similar benefits if the department expanded this pilot program.

### ***Encouraging the federal government to increase funding for IDEA***

The federal government has never fully funded the IDEA program, resulting in a costly unfunded mandate to states. If the federal government funded services that it requires school districts to provide to disabled students at the cap specified in the Individuals with Disabilities Act, state and local burdens for these services would be substantially reduced. The act authorizes federal reimbursement of up to 40% of the U.S. average per pupil expenditure for each child in Exceptional Student Education, but federal funding has consistently fallen short of that level. If the federal government had reimbursed Florida school districts at the 40% level in 2001-02, school districts would have received approximately \$476.9 million more to spend on programs to enhance education for all students. To encourage the federal government to increase funding for IDEA, 35 states have passed state resolutions urging Congress to fund IDEA at the authorized cap.<sup>6</sup>

#### **Exhibit 4 If the Federal Government Funded Exceptional Student Education at the Authorized Cap, Florida School Districts Would Have Gained an Additional \$476.9 Million in 2001-02**

|   |                 |
|---|-----------------|
| Total Educational Expenditures for Exceptional Student Education including SLD (OPPAGA report on growth in ESE) | \$3,980,428,786 |
| Current Federal Share of Educational Expenditures for ESE   | 383,817,866     |
| Federal IDEA Authorization (40% of U.S. per pupil expenditure for each child with disabilities)                 | 860,726,093     |
| Additional Revenue for Florida if Congress Funded ESE at its Authorized Funding Level                           | 476,908,227     |

Source: OPPAGA analysis of data from the Department of Education.

<sup>6</sup> *IDEA Funding: Time for a New Approach, Mandatory Funding Proposal*, IDEA Funding Coalition, March 2003.

## Conclusions and Recommendations

Education and related school-based services made up the largest part of \$2.1 billion in expenditures for children with disabilities in Florida. School districts and the state have not maximized the potential for federal funding through the Medicaid Certified School Match program, particularly for reimbursement of direct services. Increasing the amount of Medicaid reimbursement could help to relieve the burden on state and local education funds.

Florida's revenue maximization project has identified a number of barriers that discourage school districts from filing for Medicaid direct services reimbursement. As part of this project, the Agency for Health Care Administration (AHCA) is addressing issues related to Medicaid rates, provider eligibility requirements, and documentation and claims filing requirements. We recommend that AHCA continue these efforts.

The Department of Education uses a portion of IDEA funds earmarked for administrative costs to assist districts to set up a process to file for reimbursement of direct services under the Medicaid School Match program. We recommend that the Department of Education continue these efforts and, using existing IDEA discretionary administrative funds, take the steps described below to increase school district participation in the Medicaid School Match direct services reimbursement program.

- Work with school districts to determine the potential fiscal impact of Medicaid direct service filing for each school district not currently maximizing Medicaid revenue, and systematically collect and disseminate that information.
- Work with school district boards, superintendents, and staff to make school districts aware of potential additional federal revenue available through reimbursement of direct services under the Medicaid Certified School Match Program.

- Continue to use existing administrative funds to provide seed money, assistance with software development and other technical assistance to districts in implementing and expanding the filing of direct services Medicaid claims.
- Work with small districts to explore the option of pooling their resources to implement School Match Medicaid direct services filing, and consider establishing a pilot project for that purpose.

In addition, to enable schools districts to hire the administrative employees they need to document and file claims for Medicaid-eligible services, we recommend that the Legislature exempt the administrative expenses that school districts incur to file claims for Medicaid-eligible services from the percentage of funds that need to be budgeted at the school level.

The federal IDEA mandates services for students in ESE, but these services are overwhelmingly provided by state and local funds. Increases in federal funding have not kept pace with increases in the cost of exceptional student education. Funding of IDEA at its authorized funding cap of 40% would help to relieve the burden on the state and local school districts. We recommend that the Legislature consider joining the other 35 states that have petitioned the federal government to increase its share of funding for mandatory ESE services.

## 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.

The Commissioner of Education's written response provided additional information on the department's activities to encourage school district efforts to access Medicaid school match funds. The commissioner's response is on the following page.

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February 18, 2004

Mr. Gary VanLandingham, Interim Director  
Office of Program Policy Analysis and Government Accountability  
111 West Madison Street, Room 312  
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Tallahassee, Florida 32399-1475

Dear Mr. VanLandingham:

Thank you for sharing with our office a copy of the OPPAGA report, *Maximizing Federal Revenue Could Help Offset Costly Services for Children with Disabilities*.

Since the implementation of the Medicaid Certified School Match Program in 1995, the Bureau of Instructional Support and Community Services (BISCS) has worked extensively with school districts and the Agency for Health Care Administration (ACHA) to encourage methods of accessing Medicaid dollars that result in a cost benefit for school districts.

### **Technical Assistance**

The Shared Services Network Project (SSN) was created in the 1995/96 school year. One of the responsibilities of this project was to provide assistance to districts in understanding and implementing the Medicaid Certified School Match program. The following summarizes the activities supported by BISCS through the Shared Services Network Project.

The Medicaid Tracking System (MTS) was developed in 1998 as a management tool to help school districts verify Medicaid eligibility, document tracking and submit claims to Medicaid through the Certified School Match Program. Fifty-five districts have installed the MTS, 47 districts use it to verify Medicaid eligibility, and 18 of those also use it to bill Medicaid in conjunction with the state Medicaid billing agent, ACS.



- The Medicaid Administrative Claiming System (MACS) was developed in 2000 to give school districts the option of submitting their own claims to Medicaid without using a private consultant.
- Technical Assistance Papers (TAPs) have been issued on each billing category of the Certified School Match Program – nursing, transportation, behavioral services, and therapy services (occupational therapy, physical therapy, and speech-language therapy).
- Ongoing technical and other informational updates are provided through a list serve to school contacts in all 67 counties plus the Florida School for the Deaf and the Blind.
- MTS software enhancement was provided in collaboration with the Orange County School District to expedite and simplify the Medicaid billing process.
- An annual “Schools and Medicaid Meeting” has been held for the past four years with the fifth planned in October of 2004.

### **Special Projects**

In addition to the ongoing technical assistance noted above, the following special projects have been implemented.

- Seed money was provided to the Bradford County Schools Project to enable this district to bill Medicaid for direct services as a model for other small districts.
- Currently collaborating with the ACHA to add Orientation and Mobility Services to the Certified School Match Program.
- Currently working with Broward County Schools and AHCA to amend the Florida State Plan to allow school districts to bill Medicaid for targeted case management.
- The Department continues to be an active participant in the Southeast Regional Resource Center Medicaid Workgroup.

The Department of Education is committed to continuing the long history of support for district participation in the Medicaid Certified School Match Program, particularly in those cases where there is a cost benefit for districts.

Sincerely,

  
Jim Horne  
Commissioner

JH/br

cc: Shan Goff

# *The Florida Legislature*

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

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- [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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