

**MANATEE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2017



Sherrill F. Norman, CPA  
Auditor General

### **Board Members and Superintendent**

During the 2016-17 fiscal year, Dr. Diana Greene served as Superintendent and the following individuals served as Board members:

	District No.
Robert Gausse, through 11-21-16	1
Gina Messenger, from 11-22-16	1
Charlie Kennedy, Chair from 11-22-16, Vice Chair through 11-21-16	2
Dave Miner	3
Karen Carpenter, Chair through 11-21-16 <sup>a</sup>	4
John A. Colon, Vice Chair from 11-22-16	5

<sup>a</sup> Member resigned 6-1-17, and position was vacant through 6-30-17.

The team leader was Gail S. Collier, 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](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**MANATEE COUNTY DISTRICT SCHOOL BOARD**  
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# **MANATEE COUNTY DISTRICT SCHOOL BOARD**

## **LIST OF ABBREVIATIONS**

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

## SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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Except for the material noncompliance described below involving teachers and 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 ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Manatee 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 and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 30 of the 157 teachers in our test. Eighteen (11 percent) of the 157 teachers in our test taught at charter schools and 2 (7 percent) of the 30 teachers with exceptions taught at charter schools.
- 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 11 of the 83 students in our ESE Support Levels 4 and 5 test and 21 of the 110 students in our Career Education 9-12 test. Two (2 percent) of the 83 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (9 percent) of the 11 students with exceptions attended charter schools. None of the 110 students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 112 of the 402 students in our student transportation test, in addition to 308 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 44 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 6.4965 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 41.8157 (39.9730 applicable to District schools other than charter schools and 1.8427 applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 396 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, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$173,983 (negative 41.8157 times \$4,160.71), of which \$166,316 is applicable to District schools other than charter schools and \$7,667 is applicable to 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 Manatee 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 Manatee 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 appointed Superintendent of Schools. The District had 63 schools other than charter schools, 11 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$115.7 million was provided through the FEFP to the District for the District-reported 47,677.12 unweighted FTE as recalibrated, which included 6,354.37 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 Department of Juvenile Justice 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 Department of Juvenile Justice 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 Department of Juvenile Justice 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 \$7.2 million for student transportation as part of the State funding through the FEFP.

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Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722  
Fax: (850) 488-6975

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 Manatee 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 reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* 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 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 misstatements 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 teachers and students in our 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 teachers and 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 Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12, the Manatee 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 reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

### ***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 weaknesses<sup>1</sup> 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. 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

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<sup>1</sup> 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.

above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and 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 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 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,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
December 14, 2018

# 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, 2017, the Manatee County District School Board (District) reported to the DOE 47,677.12 unweighted FTE as recalibrated, which included 6,354.37 unweighted FTE as recalibrated for charter schools, at 63 District schools other than charter schools, 11 charter schools, 1 cost center, and 2 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, 2017. (See NOTE B.) The population of schools (77) consisted of the total number of brick and mortar schools and cost centers in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (12,732) consisted of the total number of students in each program at the schools 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 11 of the 83 students in our ESE Support Levels 4 and 5 test<sup>2</sup> and 21 of the 110 students in our Career Education 9-12 test.<sup>3</sup> Two (2 percent) of the 83 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (9 percent) of the 11 students with exceptions attended charter schools. None of the 110 students in our Career Education 9-12 test attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u> <u>at Schools Tested</u>		<u>Students</u> <u>With</u> <u>Exceptions</u>	<u>Recalibrated</u> <u>Unweighted FTE</u>		<u>Proposed</u> <u>Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	71	14	8,625	159	2	32,933.4600	105.7117	42.7954
Basic with ESE Services	77	15	2,269	116	2	10,037.2700	96.0680	3.5391
ESOL	64	12	1,481	315	17	3,623.7500	231.5202	(37.2900)
ESE Support Levels 4 and 5	43	9	125	83	11	194.5400	76.9525	(11.7610)
Career Education 9-12	12	3	<u>232</u>	<u>110</u>	<u>21</u>	<u>888.1000</u>	<u>25.0115</u>	<u>(3.7800)</u>
All Programs	77	15	<u>12,732</u>	<u>783</u>	<u>53</u>	<u>47,677.1200</u>	<u>535.2639</u>	<u>(6.4965)</u>

<sup>2</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 14, 15, 20, 25, 26, 38, and 42 on *SCHEDULE D*.

<sup>3</sup> For Career Education 9-12, the material noncompliance is composed of Findings 4, 10, 30, 31, and 32 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (526, of which 464 are applicable to District schools other than charter schools and 62 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 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 30 of the 157 teachers in our test.<sup>4</sup> Eighteen (11 percent) of the 157 teachers in our test taught at charter schools and 2 (7 percent) of the 30 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.

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<sup>4</sup> For teachers, the material noncompliance is composed of Findings 1, 5, 6, 7, 8, 16, 18, 23, 27, 33, 34, 37, 39, 41, and 43 on *SCHEDULE D*.

## SCHEDULE B

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

#### District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	17.2996	1.103	19.0815
102 Basic 4-8	17.2349	1.000	17.2349
103 Basic 9-12	3.6035	1.001	3.6071
111 Grades K-3 with ESE Services	3.5391	1.103	3.9036
112 Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
130 ESOL	(32.6326)	1.194	(38.9633)
254 ESE Support Level 4	(11.2980)	3.607	(40.7519)
255 ESE Support Level 5	.0370	5.376	.1989
300 Career Education 9-12	(3.7800)	1.001	(3.7838)
Subtotal	(6.4965)		(39.9730)

#### Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	3.0380	1.103	3.3509
102 Basic 4-8	1.6194	1.000	1.6194
111 Grades K-3 with ESE Services	.5000	1.103	.5515
130 ESOL	(4.6574)	1.194	(5.5610)
254 ESE Support Level 4	(.5000)	3.607	(1.8035)
Subtotal	.0000		(1.8427)

#### Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	20.3376	1.103	22.4324
102 Basic 4-8	18.8543	1.000	18.8543
103 Basic 9-12	3.6035	1.001	3.6071
111 Grades K-3 with ESE Services	4.0391	1.103	4.4551
112 Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
130 ESOL	(37.2900)	1.194	(44.5243)
254 ESE Support Level 4	(11.7980)	3.607	(42.5554)
255 ESE Support Level 5	.0370	5.376	.1989
300 Career Education 9-12	(3.7800)	1.001	(3.7838)
Total	(6.4965)		(41.8157)

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

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### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0061</u>	<u>#0072</u>	<u>#0271</u>	
101 Basic K-3	2.5135	.....	1.3415	3.8550
102 Basic 4-8	4.2682	.....	2.4138	6.6820
103 Basic 9-12	.....	1.3469	.....	1.3469
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
130 ESOL	(6.7817)	(1.2842)	(3.7553)	(11.8212)
254 ESE Support Level 4	.....	(.5533)	.....	(.5533)
255 ESE Support Level 5	.....	.4906	.....	.4906
300 Career Education 9-12	.....	(.2142)	.....	(.2142)
Total	<u>.0000</u>	<u>(.2142)</u>	<u>.0000</u>	<u>(.2142)</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>#0351</u>	<u>#0381</u>	<u>#0421</u>	<u>#0521</u>	
101	3.8550	.....	2.9128	2.1464	5.4395	14.3537
102	6.6820	.....	1.7134	3.7914	.....	12.1868
103	1.3469	.8568	.....	.....	.....	2.2037
111	.0000	.....	.5000	.....	1.0000	1.5000
112	.0000	.....	.....	.....	.....	.0000
130	(11.8212)	(.8568)	(4.1726)	(5.9378)	(5.4395)	(28.2279)
254	(.5533)	.....	(.5000)	.....	(1.0000)	(2.0533)
255	.4906	.....	(.4536)	.....	.....	.0370
300	<u>(.2142)</u>	<u>(.0528)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.2670)</u>
Total	<u>(.2142)</u>	<u>(.0528)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2670)</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>#0671</u>	<u>#0731</u>	<u>#0741</u>	<u>#2011</u>	
101	14.3537	.4570	.....	2.4889	.....	17.2996
102	12.1868	.6852	.4286	1.1712	2.8465	17.3183
103	2.2037	.....	(1.4988)	.....	2.8986	3.6035
111	1.5000	2.4998	.....	(.4607)	.....	3.5391
112	.0000	.5000	.....	(1.0000)	.....	(.5000)
130	(28.2279)	(1.1422)	(1.0631)	(2.1994)	.....	(32.6326)
254	(2.0533)	(2.9998)	.....	.....	(6.2449)	(11.2980)
255	.0370	.....	.....	.....	.....	.0370
300	<u>(.2670)</u>	<u>.....</u>	<u>(3.5130)</u>	<u>.....</u>	<u>.....</u>	<u>(3.7800)</u>
Total	<u>(.2670)</u>	<u>.0000</u>	<u>(5.6463)</u>	<u>.0000</u>	<u>(.4998)</u>	<u>(6.4131)</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>#2101*</u>	<u>#2171*</u>	<u>#7004</u>	
101	17.2996	1.9310	1.1070	.....	20.3376
102	17.3183	1.6194	.....	(.0834)	18.8543
103	3.6035	.....	.....	.....	3.6035
111	3.5391	.....	.5000	.....	4.0391
112	(.5000)	.....	.....	.....	(.5000)
130	(32.6326)	(3.5504)	(1.1070)	.....	(37.2900)
254	(11.2980)	.....	(.5000)	.....	(11.7980)
255	.0370	.....	.....	.....	.0370
300	<u>(3.7800)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.7800)</u>
Total	<u>(6.4131)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0834)</u>	<u>(6.4965)</u>

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

\*Charter School

## SCHEDULE D

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### FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### Overview

Manatee County District School Board (District) management is responsible for determining that the FTE student enrollment 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 2016-17* 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*.

#### Findings

*Our examination included the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 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.*

#### **Proposed Net Adjustments (Unweighted FTE)**

#### Bayshore Elementary School (#0061)

1. [Ref. 6170/71/72/73/74] Five teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL (Ref. 6174) or were not approved to teach out of field until October 25, 2016 (Ref. 6170/71/72/73), which was after the October 2016 reporting survey period. We also noted that the parents of the students were not notified of the teachers' out-of-field status (Ref. 6172/74) or were not notified until January 27, 2017 (Ref. 6170/71/73), which was after the October 2016 reporting survey period. In addition, one teacher (Ref. 6172) who taught both Basic subject areas and Language Arts to classes that included ELL students had earned none of the 60 (or 240) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 6170</u>		
101 Basic K-3	.9140	
130 ESOL	<u>(.9140)</u>	.0000
 <u>Ref. 6171</u>		
102 Basic 4-8	.9136	
130 ESOL	<u>(.9136)</u>	.0000

		Proposed Net Adjustments (Unweighted FTE)
<b><u>Findings</u></b>		
<b><u>Bayshore Elementary School (#0061)</u></b> (Continued)		
Ref. 6172		
102 Basic 4-8	2.4410	
130 ESOL	(2.4410)	.0000
Ref. 6173		
101 Basic K-3	1.5995	
130 ESOL	(1.5995)	.0000
Ref. 6174		
102 Basic 4-8	.9136	
130 ESOL	(.9136)	.0000
		<u>.0000</u>

**Bayshore High School (#0072)**

2. [Ref. 7203] ELL Committees for three ELL students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.8652	
130 ESOL	(.8652)	.0000

3. [Ref. 7204] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.4906)	
255 ESE Support Level 5	.4906	.0000

4. [Ref. 7205] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2142)	(.2142)
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5. [Ref. 7270] One teacher was not properly certified and was not approved by the School Board to teach out of field in ESOL until October 25, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.0714	
130 ESOL	(.0714)	.0000

**Findings**

**Bayshore High School (#0072)** (Continued)

6. [Ref. 7271] One teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.3476	
130 ESOL	<u>(.3476)</u>	.0000

7. [Ref. 7272] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Art, Music, or Drama. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0627	
254 ESE Support Level 4	<u>(.0627)</u>	.0000
		<u>(.2142)</u>

**G. D. Rogers Garden-Bullock Elementary School (#0271)**

8. [Ref. 27170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL (Ref. 27170) or were not approved to teach out of field until October 25, 2016, (Ref. 27171/72), which was after the October 2016 reporting survey period. We propose the following adjustments:

<u>Ref. 27170</u>		
102 Basic 4-8	1.0728	
130 ESOL	<u>(1.0728)</u>	.0000
<u>Ref. 27171</u>		
101 Basic K-3	1.3415	
130 ESOL	<u>(1.3415)</u>	.0000
<u>Ref. 27172</u>		
102 Basic 4-8	1.3410	
130 ESOL	<u>(1.3410)</u>	.0000
		<u>.0000</u>

**Palmetto High School (#0351)**

9. [Ref. 35102] An ELL Committee for one student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Palmetto High School (#0351)** (Continued)

103 Basic 9-12	.8568	
130 ESOL	(.8568)	.0000

10. [Ref. 35103] More work hours were reported than were supported by the timecard for one student in Career Education 9-12 who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.0528)	(.0528)
		(.0528)

**Robert H. Prine Elementary School (#0381)**

11. [Ref. 38105] The course schedules for several students were incorrectly reported. The School's daily schedule supported 1,600 instructional minutes per week and met the minimum reporting of CMW; however, the student course schedules reported were not in agreement with the School's daily schedule. The variances ranged from 1,571 to 1,975 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's daily schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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12. [Ref. 38101] The *ELL Student Plan (Plan)* for one ELL student was incomplete as the student's course schedule accompanying the *Plan* was dated September 27, 2018, which was after the October 2016 and February 2017 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.8328	
130 ESOL	(.8328)	.0000

13. [Ref. 38102] Three ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.2489	
130 ESOL	(1.2489)	.0000

14. [Ref. 38103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

**Findings**

**Robert H. Prine Elementary School (#0381)** (Continued)

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

15. [Ref. 38104] One ESE student enrolled in the Hospital and Homebound Program on an intermittent basis was incorrectly reported in Program No. 255 (ESE Support Level 5). A physician's statement was not available at the time of our examination to support the student's placement in the Hospital and Homebound Program and the student only received on-campus instruction. As a result, the student's schedule should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.4536	
255 ESE Support Level 4	<u>(.4536)</u>	.0000

16. [Ref. 38170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL (Ref. 38170) or were not approved to teach out of field until October 25, 2016 (Ref. 38171/72), which was after the October 2016 reporting survey period. We propose the following adjustments:

<u>Ref. 38170</u>		
101 Basic K-3	1.3710	
130 ESOL	<u>(1.3710)</u>	.0000

<u>Ref. 38171</u>		
101 Basic K-3	.2554	
130 ESOL	<u>(.2554)</u>	.0000

<u>Ref. 38172</u>		
102 Basic 4-8	.4645	
130 ESOL	<u>(.4645)</u>	.0000

.0000

**Samoset Elementary School (#0421)**

17. [Ref. 42102] The course schedules for several students were incorrectly reported. The School's daily schedule supported between 1,825 and 1,850 instructional minutes per week, depending on the student's grade level, and met the minimum reporting of CMW; however, the student course schedules reported were not in agreement with the School's daily schedule. The students were generally reported for 2,050 CMW of instruction. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's  
(Finding Continues on Next Page)

**Findings**

**Samoset Elementary School (#0421)** (Continued)

daily schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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18. [Ref. 42170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL (Ref. 42172) or were not approved to teach out of field until October 25, 2016 (Ref. 42170/71), which was after the October 2016 reporting survey period. We also noted that the parents of the students taught by one of the teachers (Ref. 42172) were not notified of the teacher's out-of-field status. We propose the following adjustments:

<u>Ref. 42170</u>		
102 Basic 4-8	1.3776	
130 ESOL	(1.3776)	.0000
 <u>Ref. 42171</u>		
102 Basic 4-8	2.4138	
130 ESOL	(2.4138)	.0000
 <u>Ref. 42172</u>		
101 Basic K-3	2.1464	
130 ESOL	(2.1464)	.0000
		<u>.0000</u>

**James Tillman Elementary Magnet School (#0521)**

19. [Ref. 52102] The course schedules for several students were incorrectly reported. The School's daily schedule supported 1,850 instructional minutes per week and met the minimum reporting of CMW; however, the student course schedules reported were not in agreement with the School's daily schedule. The variances ranged from 1,800 to 2,050 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's daily schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0 FTE, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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**Findings**

**James Tillman Elementary Magnet School (#0521)** (Continued)

20. [Ref. 52103] 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

21. [Ref. 52104] The *ELL Student Plan (Plan)* for one ELL student was incomplete as the student's course schedule accompanying the *Plan* was dated September 26, 2018, which was after the October 2016 and February 2017 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.8294	
130 ESOL	<u>(.8294)</u>	.0000

22. [Ref. 52105] ELL Committees were not convened for two ELL students by October 1 to consider the students continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the *ELL Student Plan* for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.6588	
130 ESOL	<u>(1.6588)</u>	.0000

23. [Ref. 52170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL (Ref. 52171) or were not approved to teach out of field until October 25, 2016 (Ref. 52170), which was after the October 2016 reporting survey period. We propose the following adjustments:

<u>Ref. 52170</u>		
101 Basic K-3	1.8781	
130 ESOL	<u>(1.8781)</u>	.0000

<u>Ref. 52171</u>		
101 Basic K-3	1.0732	
130 ESOL	<u>(1.0732)</u>	.0000

.0000

**Sea Breeze Elementary School (#0671)**

24. [Ref. 67105] The course schedules for several students were incorrectly reported. The School's daily schedule supported 1,600 instructional minutes per week and met the *(Finding Continues on Next Page)*

**Findings**

**Sea Breeze Elementary School (#0671) (Continued)**

minimum reporting of CMW; however, the student course schedules reported were not in agreement with the School's daily schedule. The variances ranged from 1,750 to 1,800 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's daily schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0 FTE, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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25. [Ref. 67101/02] The *Matrix of Services* forms for four ESE students were either not available at the time of our examination and could not be subsequently located (two students) or were not reviewed and updated when the students' new IEPs were prepared (two students). We propose the following adjustments:

Ref. 67101

111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

Ref. 67102

111 Grades K-3 with ESE Services	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	.0000

26. [Ref. 67103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

27. [Ref. 67170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL until October 25, 2016, which was after the October 2016 reporting survey period. We propose the following adjustments:

Ref. 67170

102 Basic 4-8	.6852	
130 ESOL	<u>(.6852)</u>	.0000

Ref. 67171

101 Basic K-3	.4570	
130 ESOL	<u>(.4570)</u>	.0000

.0000

**Findings**

**Horizons Academy School (#0731)**

28. [Ref. 73101] The course schedules for several students were incorrectly reported. The School's bell schedule supported between 1,680 and 1,750 instructional minutes per week, depending on each student's grade level, and met the minimum reporting of CMW; however, the student course schedules reported were not in agreement with the School's daily schedule. The students were generally reported for 1,455 to 1,950 CMW of instruction. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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29. [Ref. 73103] ELL Committees for two ELL students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, one of the students was reported beyond the maximum 6-year period allowed for State funding of ESOL, and the student's files did not contain an *ELL Student Plan* covering the October 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2856	
103 Basic 9-12	.2856	
130 ESOL	<u>(.5712)</u>	.0000

30. [Ref. 73104] More work hours were reported than were supported by the timecard for three students in Career Education 9-12 who participated in OJT. In addition, attendance records for one of the student's on-campus courses were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	(.2000)	
300 Career Education 9-12	<u>(.2472)</u>	(.4472)

31. [Ref. 73105] The timecards for 13 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(2.6658)</u>	(2.6658)
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**Findings**

**Horizons Academy School (#0731)** (Continued)

32. [Ref. 73106] The School reported several students for State funding using course numbers unrelated to the subject area of instruction provided (Basic subject areas and electives). We inquired of District management and were informed that this reporting was for students taking courses via an online platform for credit recovery. However, School records did not evidence that four students (one student was in our Basic test and three students were in our Career Education 9-12 test) logged on (documenting attendance) during the October 2016 (two students) and February 2017 (four students) reporting survey periods. We also noted that timecards for two of the students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	(1.9333)	
300 Career Education 9-12	(.6000)	(2.5333)

33. [Ref. 73170/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL until October 25, 2016, which was after the October 2016 reporting survey period. We also noted that the parents of the students taught by one of the teachers (Ref. 73170) were not notified of the teacher's out-of-field status until October 17, 2016, which was after the October 2016 reporting survey period. We propose the following adjustments:

<u>Ref. 73170</u>		
103 Basic 9-12	.2088	
130 ESOL	(.2088)	.0000

<u>Ref. 73172</u>		
102 Basic 4-8	.0732	
130 ESOL	(.0732)	.0000

34. [Ref. 73171] One teacher was not properly certified and was not approved by the School Board to teach out of field in Reading. The teacher held certification in Emotionally Handicapped but taught a course that also required a Reading endorsement. In addition, the parents of the students were not notified of the teacher's out-of-field status until October 17, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.0698	
103 Basic 9-12	.1401	
130 ESOL	(.2099)	.0000
		(5.6463)

**Findings**

**Marjorie G. Kinnan Elementary School (#0741)**

35. [Ref. 74101] School records did not demonstrate that the parents of one ESE student were invited to participate in the student's IEP development meeting. We propose the following adjustment:

101 Basic K-3	.4607	
111 Grades K-3 with ESE Services	(.4607)	.0000

36. [Ref. 74102] School records did not demonstrate that one ESE student's general education teacher participated in the development of the student's *Educational Plan*. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

37. [Ref. 74170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL (Ref. 74171) or were not approved to teach out of field until October 25, 2016 (Ref. 74170/72), which was after the October 2016 reporting survey period. In addition, one of the teachers (Ref. 74171) had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 74170</u>		
101 Basic K-3	1.0141	
130 ESOL	(1.0141)	.0000

<u>Ref. 74171</u>		
102 Basic 4-8	.1712	
130 ESOL	(.1712)	.0000

<u>Ref. 74172</u>		
101 Basic K-3	1.0141	
130 ESOL	(1.0141)	.0000
		<u>.0000</u>

**Access to Education School (#2011)**

38. [Ref. 201101] One ESE student was not enrolled in school during the October 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.4998)	(.4998)
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**Findings**

**Access to Education School (#2011) (Continued)**

39. [Ref. 201170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required an endorsement in Autism Spectrum Disorders. We also noted that 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	2.8465	
103 Basic 9-12	2.8986	
254 ESE Support Level 4	<u>(5.7451)</u>	<u>.0000</u>
		<u>(.4998)</u>

**Manatee School for the Arts and Sciences (#2101) Charter School**

40. [Ref. 210102] The *ELL Student Plans* for four ELL students were not available at the time of our examination and could not be subsequently located. In addition, School records did not demonstrate that the parents of the students were notified of their children's ESOL placements. We propose the following adjustment:

101 Basic K-3	1.6204	
102 Basic 4-8	1.6194	
130 ESOL	<u>(3.2398)</u>	<u>.0000</u>

41. [Ref. 210170] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field in ESOL. We also noted that the parents of the students were not notified of the teacher's out-of-field status until November 29, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3106	
130 ESOL	<u>(.3106)</u>	<u>.0000</u>
		<u>.0000</u>

**William Monroe Rowlett Academy for Arts and Communication (#2171) Charter School**

42. [Ref. 217102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was reviewed on May 19, 2016. We propose the following adjustment:

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

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**William Monroe Rowlett Academy for Arts and Communication (#2171) Charter School**

(Continued)

43. [Ref. 217170] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field in ESOL. We propose the following adjustment:

101 Basic K-3	1.1070	
130 ESOL	<u>(1.1070)</u>	<u>.0000</u>
		<u>.0000</u>

**Manatee Virtual School (Virtual Franchise) (#7004)**

44. [Ref. 700401] A semester-long course for one Basic virtual education student was incorrectly reported as a year-long course, which resulted in an overstatement of the reported FTE for the course. We propose the following adjustment:

102 Basic 4-8	<u>(.0834)</u>	<u>(.0834)</u>
		<u>(.0834)</u>

**Proposed Net Adjustment**

**(6.4965)**

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### RECOMMENDATIONS

We recommend that Manatee 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; (2) course numbers and related FTE reported for FEFP funding accurately reflect the underlying subject area of instruction provided to the students; (3) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support the reporting; (4) ELL Committees are timely convened to consider students' continued ESOL placements; (5) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (6) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (7) parents are timely notified of their children's ESOL placements; (8) all required participants are involved in the development of students' IEPs or EPs and documentation of this participation is maintained in the students' files; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely prepared and retained in the students' files; (10) there is evidence that the *Matrix of Services* forms have been reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (11) schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs; (12) 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; (13) FTE for virtual courses is accurately calculated based on whether the course is a semester or year-long course (14) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field, and parents are timely notified when their children are assigned to out-of-field teachers and the notifications indicate the teachers' out-of-field subject areas; and (15) out-of-field teachers earn the appropriate in-service training points required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment 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*  
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*  
*FTE General Instructions 2016-17*

### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*  
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*  
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*  
*FTE General Instructions 2016-17*  
*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 2016-17*

### **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 (2015 Edition)*

### **Teacher Certification**

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

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-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

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<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Manatee 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 Manatee 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 Manatee 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 appointed Superintendent of Schools. The District had 63 schools other than charter schools, 11 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$115.7 million was provided through the FEFP to the District for the District-reported 47,677.12 unweighted FTE as recalibrated, which included 6,354.37 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 Department of Juvenile Justice 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 Department of Juvenile Justice 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 Department of Juvenile Justice 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 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed July 11 through 15, 2016; Survey 2 was performed October 10 through 14, 2016; Survey 3 was performed February 6 through 10, 2017; and Survey 4 was performed June 12 through 16, 2017.

#### **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*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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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 as reported under the FEFP to the DOE for the fiscal year ended June 30, 2017. 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 as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Bayshore Elementary School	1
2. Bayshore High School	2 through 7
3. G. D. Rogers Garden-Bullock Elementary School	8
4. Palmetto High School	9 and 10
5. Robert H. Prine Elementary School	11 through 16
6. Samoset Elementary School	17 and 18
7. James Tillman Elementary Magnet School	19 through 23
8. Sea Breeze Elementary School	24 through 27
9. Horizons Academy School	28 through 34
10. Marjorie G. Kinnan Elementary School	35 through 37
11. Access to Education School	38 and 39
12. Manatee School for the Arts and Sciences*	40 and 41
13. William Monroe Rowlett Academy for Arts and Communication School*	42 and 43
14. Manatee Virtual Instruction Program	NA
15. Manatee Virtual School (Virtual Franchise)	44

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722  
Fax: (850) 488-6975

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 Manatee 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, 2017. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2016-17* 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 misstatements 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 student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Manatee County District School Board complied, in all material respects, 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, 2017.

### ***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 weaknesses<sup>5</sup> 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. 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 students' reported ridership classification or eligibility for State transportation funding. 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

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<sup>5</sup> 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.

*SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. 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.

**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  
December 14, 2018



## SCHEDULE F

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### POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Manatee 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, 2017. (See NOTE B.) The population of vehicles (474) 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 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (32,435) 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>
Teenage Parents and Infants	60
Hazardous Walking	548
IDEA – PK through Grade 12, Weighted	1,385
All Other FEFP Eligible Students	<u>30,442</u>
Total	<u>32,435</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 112 of 402 students in our student transportation test.<sup>6</sup>

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<sup>6</sup> For student transportation, the material noncompliance is composed of Findings 1, 2, 3, 4, 5, 6, and 7 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(41)	-	-
Our tests included 402 of the 32,435 students reported as being transported by the District.	-	112	(88)
In conjunction with our general tests of student transportation we identified certain issues related to 308 additional students.	-	<u>308</u>	<u>(308)</u>
Total	<u>(41)</u>	<u>420</u>	<u>(396)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Manatee 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 *Student Transportation General Instructions 2016-17* 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 2016 reporting survey periods and the February and June 2017 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 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 22 PK students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as IDEA students and their parents were not enrolled in a Teenage Parent Program. Rather, the students were attending voluntary PK programs that were not eligible for State transportation funding. We propose the following adjustments:

#### **July 2016 Survey**

##### 90 Days in Term

All Other FEFP Eligible Students	(1)	
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#### **October 2016 Survey**

##### 90 Days in Term

All Other FEFP Eligible Students	(10)	
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#### **February 2017 Survey**

##### 90 Days in Term

All Other FEFP Eligible Students	(11)	(22)
----------------------------------	------	------

**Findings**

2. [Ref. 52] Our general tests disclosed that three students (one student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were enrolled in programs that did not require transportation services (i.e., residential Department of Juvenile Justice program, McKay Scholarship, or a full-time Virtual Education Program) during the reporting survey periods; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

**July 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)
----------------------------------	-----

**February 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(2)	(3)
----------------------------------	-----	-----

3. [Ref. 53] The bus drivers' reports for 41 buses were not available at the time of our examination and could not be subsequently located. Consequently, we were unable to verify the ridership of 300 students (21 students were in our test) reported on these buses. In addition, 7 and 12 of the students in the July 2016 and June 2017 reporting survey periods, respectively, were not enrolled in an ESY program and were incorrectly reported for 90 DIT. We propose the following adjustments:

**July 2016 Survey**

Number of Buses in Operation	(7)
------------------------------	-----

90 Days in Term

All Other FEFP Eligible Students	(7)
----------------------------------	-----

**October 2016 Survey**

Number of Buses in Operation	(9)
------------------------------	-----

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(104)

10 Days in Term

All Other FEFP Eligible Students	(2)
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**February 2017 Survey**

Number of Buses in Operation	(23)
------------------------------	------

		Students Transported Proposed Net Adjustments	
<u>Findings</u>			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students		(171)	
<b>June 2017 Survey</b>			
Number of Buses in Operation	(2)		
	(41)		
<u>90 Days in Term</u>			
All Other FEFP Eligible Students		(12)	
<u>12 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(3)	(300)
4. [Ref. 54/55] Seventeen students (11 students were in our test) were not marked by the bus driver as riding the bus during the reporting survey periods. In addition, 1 student in the July 2016 reporting survey was not enrolled in an ESY program and was incorrectly reported for 90 DIT, and 1 student in the June 2017 reporting survey period was not enrolled in school during the reporting survey period (Ref. 55). We propose the following adjustments:			
<b><u>Ref. 54</u></b>			
<b>February 2017 Survey</b>			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students		(4)	
<u>10 Days in Term</u>			
All Other FEFP Eligible Students		(1)	
<b>June 2017 Survey</b>			
<u>12 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(1)	(6)
<b><u>Ref. 55</u></b>			
<b>July 2016 Survey</b>			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students		(1)	
<b>October 2016 Survey</b>			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students		(2)	

**Findings**

**February 2017 Survey**

90 Days in Term

Teenage Parents and Infants	(1)	
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(4)	

**June 2017 Survey**

12 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(11)
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5. [Ref. 56] Sufficient documentation was not maintained to support the reporting of 60 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby's Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries regarding the DOE Hazardous Walking Site Review Checklist and a listing of hazardous walking locations for the 2016-17 school year, District management acknowledged that the District did not have evidence to support the criteria required by Section 1006.23, Florida Statutes, as revised.

However, as part of our examination, we determined that 11 of the students lived 2 miles or more from school and should have been reported in the All Other FEFP Eligible ridership category. We propose the following audit adjustments:

**October 2016 Survey**

90 Days in Term

Hazardous Walking	(30)	
All Other FEFP Eligible Students	6	

		Students Transported	Proposed Net Adjustments
<u>Findings</u>			
<b>February 2017 Survey</b>			
<u>90 Days in Term</u>			
Hazardous Walking	(30)		
All Other FEFP Eligible Students	<u>5</u>		(49)
6. [Ref. 57] The IEPs for 15 students in our test who were reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that 13 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the other 2 students were not eligible to be reported for State transportation funding. We propose the following adjustments:			
<b>July 2016 Survey</b>			
<u>15 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(1)		
All Other FEFP Eligible Students	1		
<b>October 2016 Survey</b>			
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(7)		
All Other FEFP Eligible Students	7		
<b>February 2017 Survey</b>			
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(7)		
All Other FEFP Eligible Students	<u>5</u>		(2)
7. [Ref. 58] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:			
<b>October 2016 Survey</b>			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students	(3)		(3)
<b>Proposed Net Adjustment</b>			<b>(396)</b>

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Manatee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students who are classified as students with disabilities under the IDEA or are the children of students enrolled in a Teenage Parent Program are reported for State transportation funding; (2) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) the number of buses in operation and the number of DIT are accurately reported and bus driver reports are retained to support that reporting; (4) only ESE students whose IEPs authorize ESY services or students attending nonresidential DJJ Programs are reported for State transportation funding in the summer reporting survey periods; (5) students reported in IDEA - PK through Grade 12, Weighted ridership category met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; and (7) District transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain as required by Section 1006.23, Florida Statutes.

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*  
*Student Transportation General Instructions 2016-17*



## NOTES TO SCHEDULES

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### NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Manatee 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 Manatee County

For the fiscal year ended June 30, 2017, the District received \$7.2 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 2016	41	119	152
October 2016	194	16,218	1,610
February 2017	201	15,995	1,610
June 2017	<u>38</u>	<u>103</u>	<u>377</u>
Totals	<u>474</u>	<u>32,435</u>	<u>3,749</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

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, 2017. 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



## SCHOOL BOARD

Dave "Watchdog" Miner  
*Chair*

Gina Messenger  
*Vice Chair*

Rev. James Golden  
Scott Hopes, M.P.H., D.B.A.  
Charlie Kennedy

## SUPERINTENDENT

Cynthia Saunders

P.O. Box 9069  
Bradenton, FL 34206-9069  
215 Manatee Avenue West  
Bradenton, FL 34205  
941.708.8770  
www.manateeschools.net

## SCHOOL DISTRICT OF MANATEE COUNTY

December 14, 2018

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

Dear Ms. Norman:

Noted below are the School District of Manatee County's responses to the Preliminary and Tentative Report for the Florida Education Finance Program (FEFP), Full-Time Equivalent Student Enrollment (FTE), and Student Transportation for the fiscal year ended June 30, 2017. The Leadership Team of the District and School Administrators are committed to the implementation of the recommendations to increase accountability, transparency, and to promote effective and efficient operations throughout the District. The District agrees with the findings, regulatory citations and proposed adjustments and is taking the following steps to ensure the errors are not repeated in the future:

### Recommendation 1:

Robert H. Prine Elementary School (#0381) **Finding No. 11 [Ref. 38105]**  
Samoset Elementary School (#0421) **Finding No. 17 [Ref. 42102]**  
James Tillman Elementary Magnet School (#0521) **Finding No. 19 [Ref. 52102]**  
Sea Breeze Elementary School (#0671) **Finding No. 24. [Ref. 67105]**  
Horizons Academy School (#0731) **Finding No. 28 [Ref. 73101]**

For each of the above-referenced Findings, the District will confirm that student course schedules are reported in accordance with the schools' daily instructional and bell schedules.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. District State Report Specialist with Elementary and Secondary Executive Directors will develop template of master schedule.
2. State Report Specialist will train school registrars on entering student schedule in the Student Information System.
3. State Report Specialist will train school registrars on special schedule considerations.
4. A survey schedule checklist will be created which will be completed by the school registrar which will reconcile the Student Information System and the daily school schedule.

**Recommendation 2:**

Horizons Academy School (#0731) **Finding No. 32 [Ref. 73106]**

For the above-referenced Finding, the District will confirm that course numbers and related FTE reported for FEFP funding accurately reflect the underlying subject area of instruction provided to the students.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. The district OJT coordinator will work with the OJT teacher to audit all OJT records twice a year to ensure that all required forms are present and accounted for. All audit findings will be reported to the school administration for further review and correction.
2. School OJT coordinator will review timecards of all OJT students and ensure that all timecards are completed and filed in a way that they will be readily available.
3. School Administration and attendance clerk will ensure that attendance is taken by each teacher daily for each class period.
4. School administration and teachers will ensure that students log in to each course they are enrolled in, each day they are in attendance during the FTE survey windows.

**Recommendation 3:**

Horizons Academy School (#0731) **Finding No. 32 [Ref. 73106]**

Access to Education School (#2011) **Finding No. 38 [Ref. 201101]**

For each of the above-referenced Findings, the District will confirm that only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support the reporting.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. Ongoing monthly student roster verification of current student enrollment for Access to Education.
2. Confirm, with registrar, updated enrollment has been completed monthly.
3. Daily roster verification of current student attendance during FEFP funding window.

**Recommendation 4:**

Bayshore High School (#0072) **Finding No. 2 [Ref. 7203]**

Palmetto High School (#0351) **Finding No. 9 [Ref. 35102]**

James Tillman Elementary Magnet School (#0521) **Finding No. 22 [Ref. 52105]**

Horizons Academy School (#0731) **Finding No. 29 [Ref. 73103]**

For each of the above-referenced Findings, the District will confirm that ELL Committees are timely convened to consider students' continued ESOL placements.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. School-based ESOL staff will print list of students at the start of each month that are due within the next two months and share it with the school principal or designee.
2. Principal or designee will ensure that all school based ESOL staff attend all district ESOL meetings each month, including compliance trainings.

3. Principal or designee will ensure that all ESOL meetings have all required attendees present.

**Recommendation 5:**

Robert H. Prine Elementary School (#0381) **Finding No. 12 [Ref. 38101]**

James Tillman Elementary Magnet School (#0521) **Finding No. 21 [Ref. 52104]**

James Tillman Elementary Magnet School (#0521) **Finding No. 22 [Ref. 52105]**

Horizons Academy School (#0731) **Finding No. 29 [Ref. 73103]**

Manatee School for the Arts and Sciences (#2101) Charter School **Finding No. 40 [Ref. 210102]**

For each of the above-referenced Findings, the District will confirm that ELL Student Plans are timely prepared, include the students' course schedules, and are retained in the students' files.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. ESOL Staff will develop a list of students needing to be reevaluated each month and provide the list to the administrator that oversees ESOL for review.
2. Administrator over ESOL will ensure that all staff are present at committee meetings for reevaluations. Attendance will be documented.
3. All school based ESOL staff will attend all appropriate District related compliance and ESOL trainings monthly. Attendance will be documented.

**Recommendation 6:**

Robert H. Prine Elementary School (#0381) **Finding No. 13 [Ref. 38102]**

Horizons Academy School (#0731) **Finding No. 29 [Ref. 73103]**

For each of the above-referenced Findings, the District will confirm that ELL students are not reported in the ESOL Program for more than the six-year period allowed for State funding of ESOL.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. School-based registrar will attend all District trainings including the ESOL for registrars' training held yearly.
2. Administration and school-based ESOL staff will work with registrar prior to each survey date to ensure that correct coding is claimed for all ELLs.

**Recommendation 7:**

Manatee School for the Arts and Sciences (#2101) Charter School **Finding No. 40 [Ref. 210102]**

For the above-referenced Finding, the District will confirm that parents are timely notified of their children's ESOL placements.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. Principal's designee will conduct a monthly audit of all ESOL files to ensure that all documentation is timely prepared and appropriately filed.
2. Principal's designee will conduct a monthly audit of all ESOL files to ensure that all parent notifications have been sent home.



3. Principal will ensure that all school-based ESOL staff members attend all appropriate District trainings.

**Recommendation 8:**

Marjorie G. Kinnan Elementary School (#0741) **Finding No. 35 [Ref. 74101]**

Marjorie G. Kinnan Elementary School (#0741) **Finding No. 36 [Ref. 74102]**

For each of the above-referenced Findings, the District will confirm that all required participants are involved in the development of students' IEPs or EPs and documentation of this participation is maintained in the students' files.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. ESE case manager and LEA representative will ensure all required participants are involved in the development of students' IEPs or EPs.
2. Documentation of this participation is maintained in the students' files.

**Recommendation 9:**

Bayshore High School (#0072) **Finding No. 3 [Ref. 7204]**

Robert H. Prine Elementary School (#0381) **Finding No. 14 [Ref. 38103]**

James Tillman Elementary Magnet School (#0521) **Finding No. 20 [Ref. 52103]**

Sea Breeze Elementary School (#0671) **Finding No. 25 [Ref. 67101/02]**

Sea Breeze Elementary School (#0671) **Finding No. 26 [Ref. 67103]**

For each of the above-referenced Findings, the District will confirm that ESE students are reported in accordance with the students' Matrix of Services forms that are timely prepared and retained in the students' files.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. Train District Resource Compliance Specialists on District matrix procedures, matrix compliance and matrix procedures for data entry form for registrars.
2. Resource Compliance Specialists train school-based staff on District matrix procedures, matrix compliance and matrix procedures for data entry form for registrars.
3. Resource Compliance Specialists should include compliance on the matrix when doing annual IEP compliance checks.

**Recommendation 10:**

Sea Breeze Elementary School (#0671) **Finding No. 25 [Ref. 67101/02]**

William Monroe Rowlett Academy for Arts and Communication (#2171) Charter School **Finding No. 42 [Ref. 217102]**

For each of the above-referenced Findings, the District will confirm that there is evidence that the Matrix of Services forms have been reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the Matrix of Services forms accurately reflect the IEP services in effect during the reporting survey period.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. Inform all school ESE personnel of new requirement.
2. Ensure ESE Specialist is notified every time an IEP is updated or reviewed to complete Matrix.
3. The District will train District Resource Compliance Specialists on District matrix procedures, matrix compliance, and matrix procedures for data entry for registrars, beginning in December 2018.

**Recommendation 11:**

Robert H. Prine Elementary School (#0381) **Finding No. 15 [Ref. 38104]**

For the above-referenced Finding, the District will confirm that schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. Train District Resource Compliance Specialists on eligibility and compliance with Hospital Homebound IEPs.
2. Resource Compliance Specialists train school-based staff on eligibility criteria of Hospital and Homebound Program.

**Recommendation 12:**

Bayshore High School (#0072) **Finding No. 4 [Ref. 7205]**

Palmetto High School (#0351) **Finding No. 10 [Ref. 35103]**

Horizons Academy School (#0731) **Finding No. 30 [Ref. 73104]**

Horizons Academy School (#0731) **Finding No. 31 [Ref. 73105]**

Horizons Academy School (#0731) **Finding No. 32 [Ref. 73106]**

For each of the above-referenced Findings, the District will confirm that 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.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. The District OJT coordinator will work with the OJT teacher to audit all OJT records twice a year to ensure that all required forms are present and accounted for. All audit findings will be reported to the school administration for further review and correction.
2. School OJT coordinator will ensure that no student begins their OJT time until all paperwork is completed and turned in.
3. School OJT coordinator will review attendance of all OJT students and report any students for whom absence has been a problem in the month prior to FTE surveys.

**Recommendation 13:**

Manatee Virtual School (Virtual Franchise) (#7004) **Finding No. 44 [Ref. 700401]**

For the above-referenced Finding, the District will confirm that FTE for virtual courses is accurately calculated based on whether the course is a semester or year-long course.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. Establish ongoing training for State Reporting Specialist. Enroll state reporting specialists in District level trainings in August and May.

**Recommendation 14:**

Bayshore Elementary School (#0061) **Finding No. 1** [Ref. 6170/71/72/73/74]  
 Bayshore High School (#0072) **Finding No. 5** [Ref. 7270]  
 Bayshore High School (#0072) **Finding No. 7** [Ref. 7272]  
 G. D. Rogers Garden-Bullock Elementary School (#0271) **Finding No. 8** [Ref. 27170/71/72]  
 Robert H. Prine Elementary School (#0381) **Finding No. 16** [Ref. 38170/71/72]  
 Samoset Elementary School (#0421) **Finding No. 18** [Ref. 42170/71/72]  
 James Tillman Elementary Magnet School (#0521) **Finding No. 23** [Ref. 52170/71]  
 Sea Breeze Elementary School (#0671) **Finding No. 27** [Ref. 67170/71]  
 Horizons Academy School (#0731) **Finding No. 33** [Ref. 73170/72]  
 Horizons Academy School (#0731) **Finding No. 34** [Ref. 73171]  
 Marjorie G. Kinnan Elementary School (#0741) **Finding No. 37** [Ref. 74170/71/72]  
 Access to Education School (#2011) **Finding No. 39** [Ref. 201170]  
 Manatee School for the Arts and Sciences (#2101) Charter School **Finding No. 41** Ref. 210170]  
 William Monroe Rowlett Academy for Arts and Communication (#2171) Charter School **Finding No. 43** [Ref. 217170]

For each of the above-referenced Findings, the District will confirm that all teachers are appropriately certified or, if teaching out-of-field, are timely approved by the School Board or Charter School Board to teach out-of-field, and parents are timely notified when their children are assigned to out-of-field teachers and the notifications indicate the teachers' out-of-field subject areas.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

2. Identify all out-of-field teachers. Create list for timely Board notification.
3. Place item on Board agenda for August and/or January Board meetings.
4. Ensure that meeting minutes reflect Board approval of out-of-field teachers.
5. Ensure parents are timely notified when their child is assigned to an out-of-field teacher and indicate the teacher's out-of-field subject areas.

**Recommendation 15:**

Bayshore Elementary School (#0061) **Finding No. 1** [Ref. 6170/71/72/73/74]  
 Marjorie G. Kinnan Elementary School (#0741) **Finding No. 37** [Ref. 74170/71/72]  
 Bayshore High School (#0072) **Finding No. 6** [Ref. 7271]

For each of the above-referenced Findings, the District will confirm that out-of-field teachers earn the appropriate in-service training points required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and the teacher's in-service training timelines.

The specific corrective Action Steps to be taken for the above-referenced Findings include:

1. Work with HR to identify instructional staff in need of appropriate in-service training.
2. Provide the list to Professional Development and the appropriate department to ensure that

ongoing training opportunities are provided on a timely basis.

### **Student Transportation**

**Response:** The Transportation Department agrees with all categories listed in the Transportation Summary of Findings, 1-7.

#### **Finding No. 1 [Ref. 51]**

**Recommendation:** The District will confirm that only PK students who are classified as students with disabilities under the IDEA or are the children of students enrolled in a Teenage Parent Program are reported for State transportation funding.

#### **Corrective Action Step:**

1. Provide a data submission report to charter schools to ensure all students are correctly coded before final submission.

#### **Finding No. 2 [Ref. 52]**

**Recommendation:** The District should confirm that only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding.

#### **Corrective Action Step:**

1. Review a data report, that is reviewed by the appropriate authority for Juvenile Justice, McKay Scholarship or Virtual Education programs.

#### **Finding No. 3 [Ref. 53]**

**Recommendation:** The District should confirm that the number of buses in operation and the number of DIT are accurately reported and bus driver reports are retained to support that reporting.

#### **Corrective Action Steps:**

1. Review a report which provides bus numbers for review.
2. Transportation will work with the School District's IT Department to ensure all bus numbers, both District school buses and Charter school buses, are validated before the final submission.

#### **Finding No. 4 [Ref. 54/55]**

**Recommendation:** The District should confirm that only ESE students whose IEPs authorize ESY services or students attending nonresidential DJJ Programs are reported for State transportation funding in the summer reporting survey periods.

#### **Corrective Action Step:**

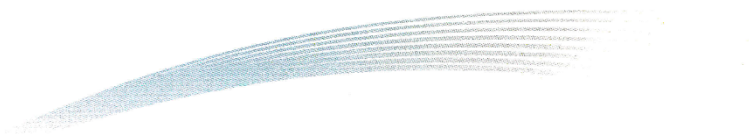
1. Retrain bus operators who fail to correctly follow their Transportation survey instructions.

#### **Finding No. 5 [Ref. 56]**

**Recommendation:** The District should confirm that District transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain as required by Section 1006.23, Florida Statutes.

#### **Corrective Action Steps:**

1. Conduct a quarterly review of all Hazardous Walking Zones to ensure proper procedures are being followed.





2. Transportation has created new procedures to certify Hazardous Walking Condition requirement. The responsibility has been assigned to a newly hired Safety Officer/Trainer. The previous Safety Officer did not complete the required documentation and is no longer with the District.

**Finding No. 6 [Ref. 57]**

**Recommendation:** The District should confirm that students reported in IDEA - PK through Grade 12, Weighted ridership category met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs.

**Corrective Action Steps:**

1. Conduct monthly meetings between the ESE Director and Transportation ESE Coordinator to ensure accuracy of ESE documentation.
2. Communicate with the ESE Department to ensure all students reported, are in fact, eligible for transportation with proper documentation. Transportation has hired a Transportation ESE Coordinator to increase efficiency.

**Finding No. 7 [Ref. 58]**

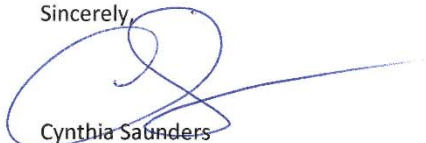
**Recommendation:** The District should confirm that the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools.

**Corrective Action Step:**

1. Review a report produced by IT which identifies student ridership categories to ensure eligibility and accuracy.

We appreciate the efforts and professionalism during this audit process and will continue to strive for excellence. If you have additional questions, please contact Doug Wagner, Deputy Superintendent of Operations (Interim) at 941-708-8770, extension 2218.

Sincerely,



Cynthia Saunders  
Superintendent  
School District of Manatee County

Cc: Doug Wagner, Deputy Superintendent