

**SARASOTA COUNTY
DISTRICT SCHOOL BOARD**

**Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students**

and

Student Transportation

For the Fiscal Year Ended
June 30, 2011



BOARD MEMBERS AND SUPERINTENDENT

Sarasota County District School Board members and the Superintendent of Schools who served during the 2010-11 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Dr. Carol Todd	1
Caroline G. Zucker, Vice Chair from 11-16-10	2
Frank H. Kovach, Vice Chair to 11-15-10, Chair from 11-16-10	3
Shirley Brown, Chair to 11-15-10	4
Dr. Kathy Kleinlein to 11-15-10	5
Jane Goodwin from 11-16-10	5

Lori M. White, Superintendent

The examination team leader was Mary Anne Pekkala, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at nancyreeder@aud.state.fl.us or by telephone at (850) 414-9941.

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Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2011

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
F.A.C.	Florida Administrative Code
FES	Fluent English Speaker
F.S.	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IPT	IDEA Proficiency Test
OJT	On-the-Job Training
PK	Prekindergarten
STEM	Science, Technology, Engineering & Math

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Sarasota County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2011.

- Twenty-one of the 168 teachers in our sample did not meet State requirements governing 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.
- Forty-eight of the 240 students in our ESOL sample, 23 of the 173 students in our ESE Support Levels 4 and 5 sample, and 16 of the 108 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 62 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 8.3832 but has a potential impact on the District's weighted FTE of a negative 49.0297. Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 13 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE 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 FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Sarasota County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$177,672 (negative 49.0297 times \$3,623.76).

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 FTE and student transportation and the computation of their financial impact is the responsibility of DOE.

School District of Sarasota County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sarasota County. Those services are provided primarily to prekindergarten through twelfth 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 State Board of Education. The geographic boundaries of the District are those of Sarasota 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. For the fiscal year ended June 30, 2011, the District operated 57 schools serving prekindergarten through twelfth grade students, reported 40,879.01 unweighted FTE for those students, and received approximately \$5.5 million in State funding through FEFP.

Florida Education Finance Program (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which 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. The funding provided by FEFP is based upon 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 (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

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 two or more miles from school, be physically handicapped, 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 is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$6.3 million for student transportation as part of the State funding through FEFP.



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

INDEPENDENT AUDITOR'S REPORT SARASOTA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated March 9, 2012, that the Sarasota County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011. 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* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Twenty-one of the 168 teachers in our sample did not meet State requirements governing 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.¹

2. Students

Forty-eight of the 240 students in our ESOL sample,² 23 of the 173 students in our ESE Support Levels 4 and 5 sample,³ and 16 of the 108 students in our Career Education 9-12 (OJT) sample⁴ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Sarasota County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

¹For teachers, see SCHEDULE D, Finding Nos. 10, 11, 12, 18, 26, 35, 38, 41, 42, 43, 44, 45, 50, 51, 60, and 61.

²For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 4, 5, 15, 19, 20, 21, 22, 27, 28, 29, 30, 31, 32, 36, 37, 46, 47, 57, 58, and 59.

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 6, 7, 16, 17, 23, 24, 33, 34, 39, 40, 48, 49, 53, and 62.

⁴For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 8, 9, 13, 25, 55, and 56.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁵ However, the material noncompliance mentioned 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 missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁵ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A 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.

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
September 11, 2012

⁵ *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

SCHEDULE A

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

Reported FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 40,879.01 unweighted FTE at 57 schools to the Department of Education for the fiscal year ended June 30, 2011.

Schools and Students

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (57) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (17,836) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	50	12	13,021	145	0	27,752.4600	119.6380	78.5231
Basic with ESE Services	57	13	3,067	118	3	9,755.3800	104.1810	1.0000
ESOL	48	12	1,081	240	48	1,760.3000	204.3837	(31.0339)
ESE Support Levels 4 and 5	28	10	482	173	23	491.6400	140.7241	(13.3408)
Career Education 9-12	8	5	<u>185</u>	<u>108</u>	<u>16</u>	<u>1,119.2300</u>	<u>19.4301</u>	<u>(43.5316)</u>
All Programs	57	13	<u>17,836</u>	<u>784</u>	<u>90</u>	<u>40,879.0100</u>	<u>588.3569</u>	<u>(8.3832)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2011

Teachers

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (626) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 168 and found exceptions for 21 of those teachers.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify 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 FTE and the computation of their financial impact is the responsibility of DOE.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2011

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	17.3233	1.089	18.8651
102 Basic 4-8	7.1369	1.000	7.1369
103 Basic 9-12	54.0629	1.031	55.7388
111 Grades K-3 with ESE Services	1.0000	1.089	1.0890
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
113 Grades 9-12 with ESE Services	1.0000	1.031	1.0310
130 ESOL	(31.0339)	1.147	(35.5959)
254 ESE Support Level 4	(10.3381)	3.523	(36.4211)
255 ESE Support Level 5	(3.0027)	4.935	(14.8183)
300 Career Education 9-12	<u>(43.5316)</u>	1.035	<u>(45.0552)</u>
Total	<u>(8.3832)</u>		<u>(49.0297)</u>

¹ See NOTE A6.

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

³ Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to 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 Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0012</u>	<u>#0051</u>	<u>#0085</u>	
101 Basic K-3	2.5000	.....	.....	2.5000
102 Basic 4-8	1.0000	.....	.....	1.0000
103 Basic 9-12	.....	4.1184	(1.4906)	2.6278
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(1.0000)	.....	.....	(1.0000)
113 Grades 9-12 with ESE Services	.....	.....	(.5000)	(.5000)
130 ESOL	(2.5000)	(.8923)	(.1534)	(3.5457)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	(.1600)	(.0817)	(.2417)
300 Career Education 9-12	.....	<u>(5.6273)</u>	<u>(.2516)</u>	<u>(5.8789)</u>
Total	<u>.0000</u>	<u>(2.5612)</u>	<u>(2.4773)</u>	<u>(5.0385)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0131</u>	<u>#0181</u>	<u>#0201</u>	<u>#0221</u>	
101	2.5000	.8834	.....	5.5000	.....	8.8834
102	1.0000	.....	.....	2.0000	.....	3.0000
103	2.6278	.....	1.8573	.....	.2361	4.7212
111	.0000	.5000	.....	.....	.....	.5000
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	(.5000)	.....	.....	.....	1.5000	1.0000
130	(3.5457)	(.8834)	(3.3590)	(7.5000)	(.2361)	(15.5242)
254	.0000	(.5000)	.....	.....	(1.5000)	(2.0000)
255	(.2417)	.....	(.0817)	.....	(.0200)	(.3434)
300	<u>(5.8789)</u>	<u>.....</u>	<u>(.2516)</u>	<u>.....</u>	<u>.....</u>	<u>(6.1305)</u>
Total	<u>(5.0385)</u>	<u>.0000</u>	<u>(1.8350)</u>	<u>.0000</u>	<u>(.0200)</u>	<u>(6.8935)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0261</u>	<u>#0271</u>	<u>#0293</u>	<u>#1211</u>	
101	8.8834	4.7707	2.7324	.....	.9368	17.3233
102	3.0000	1.9124	.....	1.0842	1.1403	7.1369
103	4.7212	.....	.....	8.5800	.....	13.3012
111	.5000	.....	.....	.....	.5000	1.0000
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	1.0000	.....	.....	.5000	.....	1.5000
130	(15.5242)	(6.6831)	(2.7324)	.....	(2.1639)	(27.1036)
254	(2.0000)	.....	.....	(8.9249)	(.4132)	(11.3381)
255	(.3434)	.....	.....	(1.2393)	.....	(1.5827)
300	<u>(6.1305)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(6.1305)</u>
Total	<u>(6.8935)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.8935)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
		<u>#1251</u>	<u>#1341</u>	
101 Basic K-3	17.3233	.....	.....	17.3233
102 Basic 4-8	7.1369	.....	.....	7.1369
103 Basic 9-12	13.3012	40.7617	.....	54.0629
111 Grades K-3 with ESE Services	1.0000	.....	.....	1.0000
112 Grades 4-8 with ESE Services	(1.0000)	.....	.....	(1.0000)
113 Grades 9-12 with ESE Services	1.5000	(.5000)	.....	1.0000
130 ESOL	(27.1036)	(3.9303)	.....	(31.0339)
254 ESE Support Level 4	(11.3381)	.....	1.0000	(10.3381)
255 ESE Support Level 5	(1.5827)	(.4200)	(1.0000)	(3.0027)
300 Career Education 9-12	<u>(6.1305)</u>	<u>(37.4011)</u>	<u>.....</u>	<u>(43.5316)</u>
Total	<u>(6.8935)</u>	<u>(1.4897)</u>	<u>.0000</u>	<u>(8.3832)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. 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* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Sarasota County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 33.

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Our examination included the July and October 2010 surveys and the February and June 2011 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2010 survey or the February 2011 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Alta Vista Elementary School (#0012)

1. [Ref. 1201] Two students were assessed English proficient on all three subtests of the CELLA assessment and an ELL Committee was not convened to consider the students’ continued ESOL placement for a fourth year. We propose the following adjustment:

101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Alta Vista Elementary School (#0012) (Continued)

2. [Ref. 1202] One student was assessed as FES on the IPT test taken on August 24, 2010, and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000

3. [Ref. 1203] The sole exceptionality for one ESE student was Speech Impaired; however, there was no evidence during the February 2011 survey that the student was receiving the speech therapy specified in the student's IEP. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000
		<u>.0000</u>

Sarasota High School (#0051)

4. [Ref. 5101] One ELL student was assessed as FES on the IPT test taken on August 21, 2010, when the student returned to the District after a one-year absence and an ELL Committee was not convened to consider the student's continued ESOL placement. We also noted that the parents of the student were not notified of their child's reentry into the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.6538	
130 ESOL	<u>(.6538)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Sarasota High School (#0051) (Continued)

5. [Ref. 5102] One student was assessed English proficient on all three subtests of the CELLA assessment and an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2385	
130 ESOL	<u>(.2385)</u>	.0000

6. [Ref. 5103/04] Two ESE students were not in attendance during the 11-day survey window and should not have been reported with the survey’s results. We propose the following adjustments:

<u>Ref. 5103</u>		
103 Basic 9-12	(.4200)	
255 ESE Support Level 5	<u>(.0800)</u>	(.5000)

<u>Ref. 5104</u>		
103 Basic 9-12	(.4200)	
255 ESE Support Level 5	<u>(.0800)</u>	(.5000)

7. [Ref. 5105] The course schedules for three ESE students reported for 1,500 instructional minutes (.5000 FTE each) incorrectly included both on-campus and homebound instruction. The students were only receiving homebound instruction for 240 instructional minutes (.0800 FTE each). We propose the following adjustment:

103 Basic 9-12	(1.1716)	
300 Career Education 9-12	<u>(.0884)</u>	(1.2600)

8. [Ref. 5106] Two Career Education 9-12 (OJT) students were reported for more work time than was supported by the students’ timecards (12.9 hours versus 6.5 hours). We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>
Sarasota High School (#0051) (Continued)	
300 Career Education 9-12	(.1281) (.1281)
9. [Ref. 5107] <u>The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:</u>	
300 Career Education 9-12	(.1731) (.1731)
10. [Ref. 5172] <u>One teacher was not properly certified to teach Advanced Technology Applications. Although the teacher held District-issued certification in Carpentry, the teacher taught a course that required any vocational field or coverage with a stipulation that the certification must be appropriate to the student’s Science, Technology, Engineering & Math (STEM) Program of study. We noted that the course being taught (Advanced Technology Applications) did not appear to relate to the certification of the teacher (Carpentry) and, therefore, did not meet this stipulation. We also noted that the parents of the students were not notified of the teacher’s out-of-subject-area-expertise status. We propose the following adjustment:</u>	
103 Basic 9-12	.1568
300 Career Education 9-12	(.1568) .0000
11. [Ref. 5173] <u>One teacher was not properly certified to teach Smart Home Technology to Career Education 9-12 students. The teacher held certification in Business Education but taught courses that required Electronics or any vocational field or coverage accompanied by industry-recognized Smart Home/Mobile Electronics Technician certification in accordance with Section 1012.39, F.S. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-subject-area-expertise status. We propose the following adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Sarasota High School (#0051) (Continued)

103 Basic 9-12	4.6041	
300 Career Education 9-12	(4.6041)	.0000

12. [Ref. 5174] One teacher was not properly certified. The teacher held certification in Family and Consumer Science but taught a course that required work experience-based Industrial Education or Culinary Arts certification. We also noted that the parents of the students concerned were not notified of the teacher's out-of-subject-area-expertise status. We propose the following adjustment:

103 Basic 9-12	.4768	
300 Career Education 9-12	(.4768)	.0000
		<u>(2.5612)</u>

Booker High School (#0085)

13. [Ref. 8501] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.2516)	(.2516)
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14. [Ref. 8502] One ESE student was not in attendance during the 11-day survey window and should not have been reported with the survey's results. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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15. [Ref. 8503] The ELL Student Plan for one student did not identify all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Booker High School (#0085)</u> (Continued)		
103 Basic 9-12	.1534	
130 ESOL	(.1534)	.0000

16. [Ref. 8504] We noted the following exceptions involving three ESE students co-enrolled in school and the Hospital and Homebound Program:

- a. Two students were not in attendance at school during the October 2010 and February 2011 surveys; consequently, the students' on-campus instruction should not have been reported with the surveys' results. We also noted that the instructor's contact log for one of the students in the February 2011 survey supported less instructional time than was reported (3.75 hours versus 4 hours).
- b. The instructor's logs for one student's homebound instruction documented less time than was reported (3 hours versus 7 hours).

We propose the following adjustment:

103 Basic 9-12	(1.6440)	
255 ESE Support Level 5	(.0817)	(1.7257)
		(2.4773)

Fruitville Elementary School (#0131)

17. [Ref. 13101] The Matrix of Services form for one ESE student in the February 2011 survey did not include the name and title of the person completing the form. Accordingly, we were unable to determine if the form was prepared by individuals trained in the completing of the Matrix of Services form and knowledgeable about the services the student was receiving. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Fruitville Elementary School (#0131) (Continued)

18. [Ref. 13170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8834	
130 ESOL	(.8834)	.0000
		<u>.0000</u>

Riverview High School (#0181)

19. [Ref. 18102] One ELL student was not in membership during the February 2011 survey week and should not have been reported with that survey’s results. We propose the following adjustment:

103 Basic 9-12	(.4116)	
130 ESOL	(.0884)	(.5000)

20. [Ref. 18103] The file for one ELL student did not contain a valid *ELL Student Plan* for the 2010-11 school year. We also noted that the student’s English language proficiency was not properly assessed prior to the student’s continued ESOL placement for a fifth year. We propose the following adjustment:

103 Basic 9-12	.3284	
130 ESOL	(.3284)	.0000

21. [Ref. 18104] The *ELL Student Plans* for six students in the ESOL Program were not signed and dated until October 19, 2010, which was after the October 2010 survey. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Riverview High School (#0181)</u> (Continued)		
103 Basic 9-12	2.4504	
130 ESOL	<u>(2.4504)</u>	.0000
22. [Ref. 18105] <u>The English language proficiency of one student was not properly assessed prior to the student's continued ESOL placement for a fourth year. We propose the following adjustment:</u>		
103 Basic 9-12	.4118	
130 ESOL	<u>(.4118)</u>	.0000
23. [Ref. 18106/07] <u>The course schedules for two ESE students were incorrectly reported for both on-campus and homebound instruction, as follows:</u>		
a. <u>One student (Ref. 18106) was only receiving homebound instruction and was reported for only five minutes of homebound instruction or .0017 FTE in the October 2010 survey although the student's IEP authorized and the teacher's contact logs supported 240 minutes or .0800 FTE.</u>		
b. <u>One student (Ref. 18107) was reported for homebound instruction in the February 2011 survey but did not begin to receive homebound instruction until after that survey.</u>		
<u>We propose the following adjustments:</u>		
<u>Ref. 18106</u>		
103 Basic 9-12	(.6617)	
255 ESE Support Level 5	.0783	
300 Career Education 9-12	<u>(.1600)</u>	(.7434)
<u>Ref. 18107</u>		
103 Basic 9-12	.0800	
255 ESE Support Level 5	<u>(.0800)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Riverview High School (#0181) (Continued)

24. [Ref. 18108] One ESE student was not in attendance during the February 2011 survey and should not have been reported with that survey's results. We propose the following adjustment:

103 Basic 9-12	(.4200)	
255 ESE Support Level 5	(.0800)	(.5000)

25. [Ref. 18109] One Career Education 9-12 (OJT) student was reported for more work hours than was supported by the student's timecard (8.58 hours versus 4 hours). We also noted that the timecard was signed prior to the end of the survey week. We propose the following adjustment:

300 Career Education 9-12	(.0916)	(.0916)
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26. [Ref. 18170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Earth and Space Science but taught a course that required certification in Biology. 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	.0800	
130 ESOL	(.0800)	.0000
		(1.8350)

Tuttle Elementary School (#0201)

27. [Ref. 20101] The files for four ELL students did not contain documentation justifying the students' continued ESOL placements for a fourth or fifth year. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>			Proposed Net Adjustments (Unweighted FTE)
Tuttle Elementary School (#0201) (Continued)			
101 Basic K-3	4.0000		
130 ESOL	(4.0000)		.0000
28. [Ref. 20102] <u>One ELL student was exited from the ESOL Program on October 15, 2010, and was subsequently reclassified as an ELL on January 24, 2011; however, the student’s file did not contain documentation to support this reclassification. We propose the following adjustment:</u>			
101 Basic K-3	.5000		
130 ESOL	(.5000)		.0000
29. [Ref. 20103] <u>The English language proficiency of two students was prematurely assessed prior to the students’ continued ESOL placements for a fourth year. Assessments were conducted in April 2010; however, the students were due for reevaluation in November 2010. We also noted that the file for one of these students did not contain an ELL Student Plan that was valid for the 2010-11 school year. We propose the following adjustment:</u>			
101 Basic K-3	.5000		
102 Basic 4-8	1.0000		
130 ESOL	(1.5000)		.0000
30. [Ref. 20104] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the file for the student did not contain an ELL Student Plan that was valid for the 2010-11 school year. We propose the following adjustment:</u>			
102 Basic 4-8	1.0000		
130 ESOL	(1.0000)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Tuttle Elementary School (#0201) (Continued)

31. [Ref. 20105] The parents of one ELL student in the October 2010 survey were not notified of the student’s ESOL placement until October 18, 2010, which was after the reporting survey. We propose the following adjustment:

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000

Venice High School (#0221)

32. [Ref. 22102] The ELL Student Plan for one student did not identify all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.0787	
130 ESOL	(.0787)	.0000

33. [Ref. 22104] There was no evidence that the Matrix of Services forms for two ESE students were reviewed when the students’ new IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

34. [Ref. 22105] One ESE student was reported for more homebound instruction than was supported by the homebound instructor’s contact log (4 hours versus 3 hours). We propose the following adjustment:

255 ESE Support Level 5	(.0200)	(.0200)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Venice High School (#0221) (Continued)

35. [Ref. 22170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Varying Exceptionalities but taught a course that required certification in Math. 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	.1574	
130 ESOL	(.1574)	.0000
		(.0200)

Gocio Elementary School (#0261)

36. [Ref. 26101] One ELL student was incorrectly reported in ESOL. The student was assessed FES and a competent English reader and writer. We also noted that the student was exited from the ESOL Program on October 14, 2010. We propose the following adjustment:

101 Basic K-3	.4941	
130 ESOL	(.4941)	.0000

37. [Ref. 26102] We were unable to determine if the ELL Student Plans for 13 ELL students were prepared prior to the October 2010 survey. The forms for the ELL Student Plans indicated plan dates that were prior to the October 2010 survey; however, the forms were not actually signed until after the October 2010 survey and the forms did not indicate a print date. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Gocio Elementary School (#0261)</u> (Continued)		
101 Basic K-3	4.2766	
102 Basic 4-8	1.9124	
130 ESOL	<u>(6.1890)</u>	<u>.0000</u>
		<u>.0000</u>

Gulf Gate Elementary School (#0271)

38. [Ref. 27170/71] The date of the parental notification letters for two out-of-field ESOL teachers did not indicate the month or day but only referenced the 2010-11 school year. Consequently, we were unable to determine whether the notifications were made prior to the reporting surveys. We also noted that one of the teachers (Ref. 27170) had earned only 184 of the 240 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustments:

<u>Ref. 27170</u>		
101 Basic K-3	1.2420	
130 ESOL	<u>(1.2420)</u>	<u>.0000</u>
 <u>Ref. 27171</u>		
101 Basic K-3	1.4904	
130 ESOL	<u>(1.4904)</u>	<u>.0000</u>
		<u>.0000</u>

Oak Park School (#0293)

39. [Ref. 29301] Three ESE students were not reported in accordance with the students’ Matrix of Services forms. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
Oak Park School (#0293) (Continued)		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	<u>(1.5000)</u>	.0000
40. [Ref. 29302] <u>The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
41. [Ref. 29370/71/72] <u>Three teachers were not properly certified and were not approved by the School Board to teach an ESE vocational course out of field. The teachers held certification in ESE (Ref. 29370/71) or Mentally Handicapped (Ref. 29372) but taught a course that required any vocational field or coverage. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:</u>		
<u>Ref. 29370</u>		
103 Basic 9-12	1.8000	
254 ESE Support Level 4	<u>(1.8000)</u>	.0000
<u>Ref. 29371</u>		
103 Basic 9-12	1.8900	
254 ESE Support Level 4	<u>(1.8900)</u>	.0000
<u>Ref. 29372</u>		
103 Basic 9-12	1.9800	
254 ESE Support Level 4	<u>(1.9800)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Oak Park School (#0293) (Continued)

42. [Ref. 29373/74] Two teachers were not properly certified and were not approved by the School Board to teach an ESE course out of field. The teachers held certification in Emotionally Handicapped but taught a course that required certification in ESE (Grades K-12). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 29373</u>		
103 Basic 9-12	.7990	
254 ESE Support Level 4	(.5597)	
255 ESE Support Level 5	(.2393)	.0000
<u>Ref. 29374</u>		
103 Basic 9-12	.3600	
254 ESE Support Level 4	(.3600)	.0000

43. [Ref. 29375/76] Two teachers were not properly certified and were not approved by the School Board to teach out of field until October 19, 2010, which was after the October 2010 survey. The teachers held certification in ESE but one teacher (Ref. 29375) taught courses that required certification in Middle Grades Math and Middle Grades Science and the other teacher (Ref. 29376) taught courses that required certification in English and Middle Grades Science. We propose the following adjustments:

<u>Ref. 29375</u>		
102 Basic 4-8	1.0842	
103 Basic 9-12	.5838	
254 ESE Support Level 4	(1.6680)	.0000
<u>Ref. 29376</u>		
103 Basic 9-12	1.0004	
254 ESE Support Level 4	(1.0004)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Oak Park School (#0293) (Continued)

44. [Ref. 29377] One teacher was not properly certified and was not approved by the School Board to teach Math (Grades 6-12) out of field. The teacher held certification in ESE (Grades K-12) and Middle Grades Math (Grades 5-9). 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	.1668	
254 ESE Support Level 4	(.1668)	.0000
		.0000

Laurel Nokomis School (#1211)

45. [Ref. 121172] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach ESOL out of field. We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status. Since the student involved is cited in Finding No. 47 (Ref. 121102), we propose no adjustment here.

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46. [Ref. 121101] The file for one ELL student in the February 2011 survey did not contain a written *ELL Student Plan* for the 2010-11 school year. We propose the following adjustment:

102 Basic 4-8	.4863	
130 ESOL	(.4863)	.0000

47. [Ref. 121102] The file for one ELL student did not contain documentation justifying the student’s continued ESOL placement for a fourth year. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>			<u>Proposed Net Adjustments (Unweighted FTE)</u>
<u>Laurel Nokomis School (#1211)</u> (Continued)			
101 Basic K-3	.9368		
130 ESOL	(.9368)		.0000
48. [Ref. 121103] <u>A portion of one ESE student’s schedule was incorrectly reported in Program No. 102 (Basic 4-8). An ESE student’s schedule should be reported entirely in ESE. We propose the following adjustment:</u>			
102 Basic 4-8	(.0868)		
254 ESE Support Level 4	.0868		.0000
49. [Ref. 121105] <u>The Matrix of Services form for one ESE student in the October 2010 survey indicated an initiation date of December 17, 2010, which was after the October 2010 survey. Accordingly, the form was not effective for the October 2010 survey. We propose the following adjustment:</u>			
111 Grades K-3 with ESE Services	.5000		
254 ESE Support Level 4	(.5000)		.0000
50. [Ref. 121170] <u>One teacher was not properly certified and was not approved by the School Board to teach Reading out of field. 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:</u>			
102 Basic 4-8	.1908		
130 ESOL	(.1908)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Laurel Nokomis School (#1211) (Continued)

51. [Ref. 121171] The parents of ELL students were not notified of one teacher’s out-of-field status in ESOL. We also noted that as of the February 2011 survey the ESOL endorsement was added to the teacher’s certificate. We propose the following adjustment:

102 Basic 4-8	.5500	
130 ESOL	(.5500)	.0000
		.0000

North Port High School (#1251)

52. [Ref. 125108] The School did not follow the District’s established written procedures designed to ensure that attendance is entered daily into its automated system on a period-by-period basis. The only documentation of an attempt to identify which teachers had not complied with this requirement were reports that were generated more than one month after the survey windows. There was no evidence of a follow-up on the reports to ensure that attendance was ultimately recorded. We were able to modify our examination procedures to obtain reasonable assurance that our sample students were ultimately in attendance in at least one instructional period of one day during the reporting surveys. We present this disclosure Finding and propose no adjustment specifically related to this noted deficiency.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Findings	Proposed Net Adjustments (Unweighted FTE)	
North Port High School (#1251) (Continued)		
53. [Ref. 125101] <u>The course schedule for one ESE student in the Hospital and Homebound Program was incorrectly reported. The student was reported for 1,500 instructional minutes (.5000 FTE); however, the student was only receiving 240 minutes (.0800 FTE) of homebound instruction. We propose the following adjustment:</u>		
255 ESE Support Level 5	(.4200)	(.4200)
54. [Ref. 125102] <u>The file for one ESE student did not contain an IEP that was valid during the October 2010 survey. We propose the following adjustment:</u>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
55. [Ref. 125103] <u>The timecards for six Career Education 9-12 (OJT) students were missing and could not be located and there was no documentation of a job search. We propose the following adjustment:</u>		
300 Career Education 9-12	(.3999)	(.3999)
56. [Ref. 125104] <u>Our review of the timecards for five Career Education 9-12 (OJT) students disclosed the following: (a) the employer signatures on three students' timecards were not the same as the employers' signatures of record, (b) the timecard for one student was signed by the employer prior to the February 2011 survey, and (c) one student's timecards were not signed by the employer. We propose the following adjustment:</u>		
300 Career Education 9-12	(.6698)	(.6698)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

North Port High School (#1251) (Continued)

57. [Ref. 125105] The files for five ELL students did not contain written ELL Student Plans. We also noted that the English proficiency for two of these students was not assessed prior to the students' continuation in ESOL for a fourth year and sixth year, respectively. We further noted that, although ELL Committees were convened, the ELL Committees' recommendations for continuation of ESOL placements were based on assessments that were not timely to the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	3.0369	
130 ESOL	(3.0369)	.0000

58. [Ref. 125106] The parents of one ELL student were not notified of their child's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4867	
130 ESOL	(.4867)	.0000

59. [Ref. 125107] The English proficiency of one ELL student was not assessed prior to the student's continuation in ESOL for a sixth year. We also noted that an ELL Committee was convened but had based its recommendation for continuation of ESOL placement on an assessment that was not timely to the student's ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.4067	
130 ESOL	(.4067)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

North Port High School (#1251) (Continued)

60. [Ref. 125170] One teacher was not properly certified to teach Business Education Directed Study to Career Education students. The teacher had an academic-based certification in Technology Education but taught a course that required a District-issued work experience-based certification in Business Education. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-subject-area-expertise status. We propose the following adjustment:

103 Basic 9-12	16.4233	
300 Career Education 9-12	<u>(16.4233)</u>	.0000

61. [Ref. 125171] One teacher was not properly certified to teach Culinary Arts to Career Education 9-12 students. The teacher held District-issued work experience-based certification in Quantity Foods but taught courses that required a District-issued work experience-based certification in Culinary Arts. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-subject-area-expertise status. We further noted that the District has reissued a new certificate to this teacher in Culinary Arts effective for the 2011-12 school year. We propose the following adjustment:

103 Basic 9-12	19.9081	
300 Career Education 9-12	<u>(19.9081)</u>	.0000
		<u>(1.4897)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Lamarque Elementary School (#1341)</u>		
62. [Ref. 134101] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We propose the following adjustment:</u>		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>(8.3832)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance records are accurately completed and retained in readily-accessible files; (2) only students who are in membership during the survey week and in attendance at least 1 of the 11 days of a survey window are reported with that survey's results; (3) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Levels 4 and 5, and Career Education (9-12) OJT; (4) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to students' entry into that year based on the students' individual anniversary dates of the students' initial ESOL placements; (5) *ELL Student Plans* should be timely prepared, reviewed and updated annually; properly maintained in students' files; complete with the students' instructional time; and include all authorized courses that are to employ ESOL strategies as indicated on the attached schedules; (6) parents are timely notified of their child's ESOL placement; (7) ELL students are not reported in ESOL for more than the allowable six years of State funding of ESOL; (8) ELL Committees should be convened when applicable on a timely basis as it relates to the students' continued ESOL placements based on the students' individual anniversary dates; (9) ESE students are reported in accordance with their *Matrix of Services* forms; (10) there should be evidence of review of the *Matrix of Services* form to ensure that the IEP services are still properly represented by the *Matrix of Services* form; (11) *Matrix of Services* forms include the names of the individuals who completed the forms and who are knowledgeable about the individual student; (12) schedules for students in the Hospital and Homebound Program are accurately reported, particularly in regard to reporting the correct number of instructional minutes based on the students' IEPs and homebound instructors' contact logs and not include on-campus instruction when such instruction is not being delivered; (13) IEPs are timely prepared and accurately reflect the services delivered; (14) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (15) teachers are either properly certified or, if out of field, are timely approved by the School Board to teach out of field; (16) out-of-field teachers earn the appropriate college credit or in-service training points as required by their education timeline; and (17) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2011

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 governing FTE and FEFP.

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. Florida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records

FTE General Instructions 2010-11

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), F.A.C. Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records

FTE General Instructions 2010-11

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, F.A.C. Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Instruction for English Language Learners

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2011

Regulatory Citations (Continued)

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), F.A.C. Pupil Attendance Records

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2010-11

Exceptional Education

Section 1003.57, F.S. Exceptional Students Instruction

Section 1011.62, F.S. Funds for Operation of Schools

Section 1011.62(1)(e), F.S. Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, F.A.C. Provision of Free Appropriate Public Education (FAPE) and
 Development of Individual Educational Plans for Students with
 Disabilities

Rule 6A-6.03029, F.A.C. Development of Family Support Plans for Children with Disabilities
 Ages Birth Through Five Years

Rule 6A-6.0312, F.A.C. Course Modifications for Exceptional Students

Rule 6A-6.0331, F.A.C. General Education Intervention Procedures, Identification, Evaluation,
 Reevaluation and the Initial Provision of Exceptional Education Services

Rule 6A-6.0334, F.A.C. Individual Educational Plans (IEPs) and Educational Plans (EPs) for
 Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. Definitions, ESE Policies and Procedures, and ESE Administrators
Matrix of Services Handbooks (2004 Revised Edition)

Teacher Certification

Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S. Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. Non-certificated Instructional Personnel

Rule 6A-1.0503, F.A.C. Definition of Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. Instructional Personnel Certification

Rule 6A-6.0907, F.A.C. Inservice Requirements for Personnel of Limited English Proficient
 Students

The accompanying notes are an integral part of this schedule.

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE A – SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Sarasota County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sarasota County, Florida. Those services are provided primarily to prekindergarten through twelfth 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 State Board of Education. The geographic boundaries of the District are those of Sarasota County.

For the fiscal year ended June 30, 2011, the District operated 57 schools serving prekindergarten through twelfth grade students, reported 40,879.01 unweighted FTE, and received approximately \$5.5 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which 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.

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon 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 FTE. For example, for prekindergarten through third grade, one 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 four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education 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 this product 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.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE A - SUMMARY (Continued)

6. Educational Programs

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 as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

7. Statutes and Rules

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

- Chapter 1000, F.S. K-20 General Provisions
- Chapter 1001, F.S. K-20 Governance
- Chapter 1002, F.S. Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. Public K-12 Education
- Chapter 1006, F.S. Support for Learning
- Chapter 1007, F.S. Articulation and Access
- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 1012, F.S. Personnel
- Chapter 6A-1, F.A.C. Finance and Administration
- Chapter 6A-4, F.A.C. Certification
- Chapter 6A-6, F.A.C. Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2011

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Alta Vista Elementary School	1 through 3
2. Sarasota High School	4 through 12
3. Booker High School	13 through 16
4. Fruitville Elementary School	17 and 18
5. Riverview High School	19 through 26
6. Tuttle Elementary School	27 through 31
7. Venice High School	32 through 35
8. Gocio Elementary School	36 and 37
9. Gulf Gate Elementary School	38
10. Oak Park School	39 through 44
11. Laurel Nokomis School	45 through 51
12. North Port High School	52 through 61
13. Lamarque Elementary School	62



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

INDEPENDENT AUDITOR'S REPORT SARASOTA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated March 9, 2012, that the Sarasota County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011. 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* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

In our opinion, the Sarasota County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The findings, populations, samples, and exception totals that pertain to noncompliance are 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.

¹ *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
September 11, 2012

SCHEDULE F

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

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 two or more miles from school, be physically handicapped, 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 is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (567) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (32,874) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	1,121
IDEA (PK), Weighted	100
IDEA (PK), Unweighted	407
Teenage Parents and Infants	249
Hazardous Walking	79
Two Miles or More	30,672
Center to Center (Vocational)	<u>246</u>
Total	<u>32,874</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

Our examination results are summarized below:

<u>Description</u>	<u>Students With Exceptions</u>	<u>Proposed Net Adjustment</u>
We sampled 470 of the 32,874 students reported as being transported by the District.	25	(9)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 23 students.	<u>23</u>	<u>(4)</u>
Total	<u>48</u>	<u>(13)</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 DOE.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. 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* issued by the Department of Education. The Sarasota County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 51.

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

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. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2010 surveys and the February and June 2011 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Twenty students (3 students were in our sample) were incorrectly reported in the Center to Center (Vocational and Dual Enrollment) ridership category. The students were transported to centralized stops en route to their assigned schools and were not transported from one school site to another for vocational or dual enrollment purposes. We noted that 17 of these students (2 students were in our sample) were eligible for reporting in the Two Miles or More ridership category. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	9	
Center to Center (Vocational and Dual Enrollment)	(11)	
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	8	
Center to Center (Vocational and Dual Enrollment)	(2)	(3)
2. [Ref. 52] <u>Our general tests disclosed the following exceptions for four students:</u>		
a. <u>One kindergarten student was incorrectly reported in the IDEA (PK), Unweighted ridership category in the July 2010 survey and should have been reported in the Two Miles or More ridership category.</u>		
b. <u>Two PK students, one in the October 2010 survey and one in the June 2011 survey, were incorrectly reported in the Two Miles or More ridership category and should have been reported in the IDEA (PK), Unweighted ridership category.</u>		
c. <u>One PK student in the June 2011 survey was incorrectly reported for a 90-day term rather than the actual 12-day term.</u>		
<u>We propose the following adjustments:</u>		
a. <u>July 2010 Survey</u>		
<u>12 Days in Term</u>		
IDEA (PK), Unweighted	(1)	
Two Miles or More	1	
b. <u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	1	
Two Miles or More	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>June 2011 Survey</u>		
<u>12 Days in Term</u>		
IDEA (PK), Unweighted	1	
Two Miles or More	(1)	
c. <u>June 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(1)	
<u>12 Days in Term</u>		
IDEA (PK), Weighted	<u>1</u>	0
3. [Ref. 53] <u>Six students (four students were in our sample) had no documentation to support their bus ridership during the reporting surveys. We propose the following adjustments:</u>		
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(2)	
<u>June 2011 Survey</u>		
<u>12 Days in Term</u>		
IDEA (PK), Unweighted	(2)	
IDEA (PK), Unweighted	<u>(2)</u>	(6)
4. [Ref. 54] <u>Five students in our sample were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from their assigned schools. We determined that three of these students were IDEA students and should have been reported in the IDEA (K-12), Unweighted ridership category and the other two students were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>July 2010 Survey</u>		
<u>12 Days in Term</u>		
IDEA (K-12), Unweighted	2	
Two Miles or More	(3)	
<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(1)	
<u>June 2011 Survey</u>		
<u>12 Days in Term</u>		
IDEA (K-12), Unweighted	1	
Two Miles or More	(1)	(2)

5. [Ref. 55] Ten students in our sample were incorrectly reported in IDEA-Weighted ridership categories. The students' IEPs did not clearly indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that five of the students were eligible for reporting in the Two Miles or More ridership category and the other five students were eligible for reporting in the IDEA (PK), Unweighted ridership category. We propose the following adjustments:

<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(4)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	4	
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	1	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>June 2011 Survey</u>	
<u>12 Days in Term</u>	
IDEA (PK), Weighted	(3)
IDEA (PK), Unweighted	<u>3</u>
	0
<p>6. [Ref. 56] <u>The District could not provide documentation supporting the eligibility of two students reported in the Teenage Parents and Infants ridership category. We determined that one student was eligible for reporting in the Two Miles or More ridership category and the other student was not otherwise eligible for State transportation funding. We propose the following adjustment:</u></p>	
<u>February 2011 Survey</u>	
<u>90 Days in Term</u>	
Teenage Parent and Infants	(2)
Two Miles or More	<u>1</u>
	(1)
<p>7. [Ref. 57] <u>One student reported in the Center to Center (Vocational and Dual Enrollment) ridership category in the February 2011 survey had withdrawn from the Sarasota County Technical Institute on October 27, 2010. Consequently, at that time, the student was no longer eligible to be reported in a center to center ridership category and was not otherwise eligible for State transportation funding. We propose the following adjustment:</u></p>	
<u>February 2011 Survey</u>	
<u>90 Days in Term</u>	
Center to Center (Vocational and Dual Enrollment)	(1)
	<u>(1)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2011

**Students
Transported
Proposed Net
Adjustments**

Findings

8. [Ref. 58] Our general tests disclosed that one student in the October 2010 survey was incorrectly coded as a Term Type A (Intersession) student along with the bus count for Intersessions, resulting in these areas being incorrectly reported. The student and the associated bus were otherwise accounted for in the ridership and buses in operation counts. Accordingly, we present this disclosure finding with no proposed adjustment.

0

Proposed Net Adjustment

(13)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category and for the correct number of days in term; (2) students are reported only if they were transported at least 1 day during the 11-day survey window, (3) the distance from home to school is verified prior to students being reported; (4) only those ESE students whose need for special transportation services has been properly documented and meets one of the five criteria as documented on their IEPs are reported in IDEA-Weighted ridership categories; and, (5) documented eligibility for classification in the Teenage Parents and Infants ridership category and for center to center transportation is verified prior to students being reported in those categories.

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 governing student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions 2010-11*

The accompanying notes are an integral part of this schedule.

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2011

NOTE A – SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, 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 is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Sarasota County

For the fiscal year ended June 30, 2011, the District received approximately \$6.3 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2010	47	507
October 2010	233	15,847
February 2011	232	15,797
June 2011	<u>55</u>	<u>723</u>
Total	<u>567</u>	<u>32,874</u>

3. Statutes and Rules

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

- Chapter 1006, Part I, E., F.S. Transportation of Public K-12 Students
- Section 1011.68, F.S. Funds for Student Transportation
- Chapter 6A-3, F.A.C. Transportation

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT A
MANAGEMENT'S RESPONSE**



THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

OFFICE OF THE SUPERINTENDENT

1960 LANDINGS BOULEVARD

SARASOTA, FLORIDA 34231-3331

TELEPHONE (941) 927-9000 • FAX (941) 927-2539

September 4, 2012

Mr. David W. Martin, CPA
G74
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin,

The preliminary report for the examination of FTE students and student transportation for the fiscal year ending June 30, 2011 has been reviewed by district staff. Enclosed is our district response to the audit findings and a description of the corrective actions we will implement.

If you have any questions regarding the district response, please contact Rodney Davidson, Manager Data Analysis and Reporting (941-927-9000 extension 31355 or rodney_davidson@sarasota.k12.fl.us). Thank you for your assistance in this process.

Sincerely,

A handwritten signature in cursive script that reads "Lori White".

Lori White
Superintendent

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

DISTRICT RESPONSE
To
FLORIDA EDUCATION FINANCE PROGRAM AUDIT
For
FULL-TIME EQUIVALENT (FTE) STUDENTS
And
STUDENT TRANSPORTATION
For Fiscal Year Ended 6/30/2011

**EXHIBIT A (CONTINUED)
MANAGEMENT’S RESPONSE**

The district responses to the findings and our corresponding action plans are listed on the following pages under these categories:

ESE – All findings related to ESE eligibility and funding issues.

OJT - Findings related to the hours reported for OJT as well as record keeping procedures for employment information and timecards.

ESOL - Findings related to ESOL eligibility and funding issues.

Teacher Certification – Findings related to Board approval and parent notification for teachers who are out of field, and teacher eligibility for approval to teach out of field.

Eligibility - Findings related to student enrollment during the survey week and attendance during the attendance window.

Scheduling - Finding related to courses reported for the student, and the class minutes associated with those courses.

Transportation – Findings related to Transportation reporting.

Within each category, we have grouped together those findings that have the same response. The response is followed by a reference to the findings associated with that response.

**EXHIBIT A (CONTINUED)
MANAGEMENT’S RESPONSE**

District Response – Teacher Certification

- **There are several areas of concern regarding teacher certification:**
 - **Documentation is not available to show School Board approval for some teachers teaching out-of-field.**
 - **Parent notification of teacher’s out-of-field status is not documented.**
 - **Teachers who have previously been approved to teach out-of-field have not subsequently earned the required credits in the subject area and/or ELL points.**

The District is aware that teachers who are teaching out-of-field must have Board approval to teach out-of-field, and that parents of those students must be notified of the teacher’s out-of-field status. The District is also aware that these teachers must proceed to earn the required credits. This applies to both subject area certification and required ELL points and/or endorsement.

The Human Resource Department is working with Systems and Programming to improve the district’s ability to identify teachers who are out-of-field for either subject area or ELL and track compliance with these requirements to improve the district’s ability to conduct internal audits of compliance.

Findings: 10, 11, 12, 18, 26, 35, 38, 41, 42, 43, 44, 45, 50, 51, 60, 61

Reference: 5172, 5173, 5174, 13170, 18170, 22170, 27170, 27171, 29370, 29371, 29372, 29373, 29374, 29375, 29376, 29377, 121172, 121170, 121171, 125170, 125171

District Response – ESOL

- **Lack of proper documentation to support claims for ESOL funding due to missing LEP plans, and LEP Plans that were not updated for the current year.**

The district currently has procedures in place to prevent these errors. District ESOL staff will meet with the principals and ESOL liaisons of the schools who have this error to determine why existing procedures did not prevent the error.

Findings: 20, 27, 46, 57

Reference: 18103, 20101, 121101, 125105

- **Lack of evidence that the ELL Student Plan existed in written format prior to the survey period.**

We believe that this occurred when Plans were removed from the student file for review, and were not subsequently returned to the student file. When clerical staff discovered the Plan

**EXHIBIT A (CONTINUED)
MANAGEMENT’S RESPONSE**

was missing, it was re-printed. The Plans existed prior to the survey, but when they were re-printed, the re-printed document reflected the last date the document was printed rather than the original print date.

District ESOL staff will provide additional training to liaisons regarding the importance of the original Plan document, and will make it clear that the original document must be returned to the file rather than a re-printed document.

Findings: 37

Reference: 26102

➤ **Student ELL Student Plan did not identify all courses reported in program No. 130(ESOL) that were to employ ESOL strategies.**

The district currently has procedures in place to prevent these errors. District ESOL staff will meet with the principals and ESOL liaisons of the schools who have this error to determine why existing procedures did not prevent the error.

Findings: 15, 36

Reference: 8503,26101

➤ **Students assessed English proficient without convening an ELL Committee to consider continued ESOL placement.**

Current District procedures specify that if a student is FES and a Competent Reader and Writer, the student may not be continued in the ESOL program unless an ELL Committee is convened, and the Committee identifies at least two of the five criteria specified in State Board of Education Rule 6A-6.09(2)(a)3 prior to recommending the student’s continued participation in the ESOL program.

District staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

Findings: 1, 5

Reference: 1201, 5102,

➤ **ELL Student Plans were not signed and dated prior to the Survey window.**

The district currently has procedures in place to prevent these errors. District ESOL staff will meet with the principals and ESOL liaisons of the schools who have this error to determine why existing procedures did not prevent the error.

Findings: 21

Reference: 18104

➤ **Student who is assessed as FES without convening an ELL Committee to consider continued ESOL placement.**

**EXHIBIT A (CONTINUED)
MANAGEMENT’S RESPONSE**

Current District procedures specify that if a student is FES and a Competent Reader and Writer, the student may not be continued in the ESOL program unless an ELL Committee is convened, and the Committee identifies at least two of the five criteria specified in State Board of Education Rule 6A-6.09(2)(a)3 prior to recommending the student’s continued participation in the ESOL program.

District staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

Findings: 2

Reference: 1202

- **The file for one ELL student did not contain documentation justifying the student’s continued ESOL placement for a fourth year.**

Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

Findings: 47

Reference: 121102

- **Parent notification of student’s placement in the ESOL program was after reporting survey.**

Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

Findings: 31

Reference: 20105

- **Lack of parent notification of student’s placement in the ESOL program.**

Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

Findings: 58

Reference: 125106

- **ESOL students returning to the district after withdrawing from the district were not processed properly for re-entry into the ESOL program.**

The following deficiencies were noted in the findings:

- Parents were not notified of the student’s placement in ESOL.

**EXHIBIT A (CONTINUED)
MANAGEMENT’S RESPONSE**

- An E.I.J. committee was not convened to determine the student’s current eligibility for ESOL.

Additional training will be provided to all ESOL liaisons regarding proper procedures for re-entering students into the ESOL program when they return to the district after an absence.

Findings: 4

Reference: 5101

- **Students were tested for English proficiency for continuation in the ESOL program for the fourth, fifth, or sixth year in advance of their placement anniversary. .**

The district understands that the testing must occur 30 days prior to their entry date preceding the student’s placement anniversary for a fourth, fifth, or sixth year. The district will provide additional training to all ESOL liaisons regarding this requirement.

Findings: 29

Reference: 20103

- **Students were not tested for English proficiency for continuation in the ESOL program for the fourth, fifth, or sixth year.**

The district understands that the testing must occur 30 days prior to their entry date preceding the student’s placement anniversary for a fourth, fifth, or sixth year. The district will provide additional training to all ESOL liaisons regarding this requirement.

Findings: 22 ,59

Reference: 18105, 125107

- **Students were claimed for ESOL funding beyond the maximum six-year period allowed for State funding.**

Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

Findings: 30

Reference: 20104

- **One student who had been exited from the ESOL Program and was reclassified without proper documentation to support the reclassification.**

Procedures currently exist to prevent this error. This was a clerical error that has been reviewed with the school that was cited.

Findings: 28

Reference: 20102

**EXHIBIT A (CONTINUED)
MANAGEMENT’S RESPONSE**

District Response – ESE

- **Lack of proper documentation to support claims for ESE funding due to missing elements or due to inconsistencies between the IEP, the Matrix of Services form, the services received, and/or the funding code.**

The District recognizes that the IEPs and EPs must be active as of the reporting surveys. The District further recognizes that the IEP, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student.

Procedures are currently in place to insure that these requirements are met. The district ESE staff and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

Findings: 3, 17, 23, 33, 39, 40, 49, 54, 62

Reference: 1203, 13101, 18107(b), 22104, 29301, 29302, 121105, 125102, 134101

- **Schedules for ESE students show a mix of ESE and Basic funding factors.**

Current district procedures require that ESE liaisons review the funding claimed for all ESE students to insure that the correct funding factors are used. Liaisons are instructed to report all courses for ESE students under ESE funding factors, with the exception of post secondary dual enrollment courses and OJT courses. The district ESE office will provide additional training to school ESE liaisons on this topic.

The district ESE office and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

Findings: 48

Reference: 121103

District Response – Career Education 9-12 (OJT).

- **Lack of proper documentation to support claims for OJT funding due to missing timecards, inconsistencies between the hours reflected on the timecard and the hours claimed for funding, timecard signatures that are missing or are invalid.**

The District currently has procedures in place to prevent these errors. The district Director of Career and Technical Education and the Manager of Data Analysis and Reporting will work with the Executive Director of Secondary Schools and with the school principals to review compliance during each survey period.

Time card revisions reflect recommendations made during audit exit interview, including signature of authorized employer and month and year designations. Training for OJT coordinators at each school will include proper monitoring of time card submissions.

**EXHIBIT A (CONTINUED)
MANAGEMENT’S RESPONSE**

Findings: 8, 9, 13, 25, 55, 56

Reference: 5106, 5107, 8501, 18109, 125103, 125104

District Response - Eligibility

➤ **Ineligible students were claimed for the survey.**

Students who were not enrolled during the survey week or who did not meet attendance requirements were claimed for funding in some cases.

Procedures are currently in place to prevent these errors, and the procedures are working well in most cases. We will be visiting each school that had errors related to eligibility. We will meet with the principal and FTE contact at the school to determine where the procedures are breaking down.

Findings: 6, 14, 16, 19, 24

Reference: 5103, 5104, 8502, 8504(a), 18102, 18108

➤ **School did not follow District’s written procedures to ensure attendance is entered daily on a period-by-period basis.**

There was no evidence of an attempt to identify which teacher had not complied with the attendance requirements for daily attendance and follow-up.

Procedures are currently in place to prevent this from occurring again, and the procedures are working well in most cases. We will be visiting the school that did not follow the Districts procedure for taking attendance. We will meet with the principal and attendance clerk at the school to determine where the procedures are breaking down. We have reviewed our current attendance procedures and modified were needed.

Findings: 52

Reference: 125108

District Response - Scheduling

➤ **The course schedule for students reflected both on-campus and homebound instruction but the was only receiving homebound instruction.**

This finding resulted from a clerical error in reporting the course.

District staff has met with school staff regarding correct coding procedures.

Findings: 7, 23, 53

Reference: 5105, 18106(a), 125101

**EXHIBIT A (CONTINUED)
MANAGEMENT’S RESPONSE**

- **Instructors log for student’s homebound instruction documented less time than was reported for ESE services.**

This finding resulted from a clerical error in reporting the course.

District staff has met with school staff regarding correct reporting procedures.

Findings: 16, 34

Reference: 8504(b), 22105

District Response – Transportation

- **Lack of documentation to support student ridership during the reporting surveys.**

Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. The will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

Finding: 3, 6

Reference: 53, 56

- **The number of days in survey was incorrectly reported for two students in the June survey.**

Students were reported for 90 days rather than 12 days.

This was caused by a clerical error made when manually entering data for these students. The Transportation Department will exercise more care when manually entering records into the survey data.

Finding: 2(c)

Reference: 52

- **Student was incorrectly reported for IDEA(PK) ridership category.**

KG student was reported in Unweighted ridership category instead of Two Miles or More

Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. The will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

Finding: 2

Reference: 52(a),

- **Students were reported in the wrong ridership categories.**

**EXHIBIT A (CONTINUED)
MANAGEMENT’S RESPONSE**

1. Center to Center (Vocational and Dual Enrollment)
2. (a)KG student was reported in Unweighted ridership category instead of Two Miles or More ridership.
2. (b)PK students were reported in ridership categories for KG-12 students instead of the IDEA(PK) Unweighted ridership.
7. Student reported for Center to Center after student withdrew from Sarasota County Technical Institute.

Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. The will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

Finding: 1, 2, 7

Reference: 51,, 52(a), 52(b), 57

➤ **Students were claimed for weighted transportation funding without adequate documentation of special transportation requirements.**

Additional training will be provided to district ESE liaisons and district Transportation staff regarding IDEA weighted funding, and the documentation required to support such funding.

Finding: 5

Reference: 55

➤ **One student was incorrectly coded as a Term Type A(Intersession) student along with the bus count for Intersessions.**

Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. The will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

Finding: 8

Reference: 58

➤ **Students were reported incorrectly in Two Miles or More.**

The District will conduct a more careful review of the 2 miles zones in the future.

Finding: 4

Reference: 54