

**MANATEE COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2012



## BOARD MEMBERS AND SUPERINTENDENT

Manatee County District School Board members and the Superintendent of Schools who served during the 2011-12 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Barbara A. Harvey	1
Harry G. Kinnan, Vice Chair to 11-21-11; Chair from 11-22-11	2
Julie B. Aranibar	3
Robert C. Gause, Chair to 11-21-11	4
Karen Carpenter, Vice Chair from 11-22-11	5

Dr. Timothy McGonegal, Superintendent

The examination team leader was Mary Anne Pekkala, CPA, and the examination was supervised by Aileen Peterson, CPA. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at [davidhughes@aud.state.fl.us](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at [www.myflorida.com/audgen](http://www.myflorida.com/audgen); by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Manatee 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, 2012

<b>CTE</b>	Career and Technical Education
<b>ELL</b>	English Language Learner
<b>EP</b>	Educational Plan
<b>ESE</b>	Exceptional Student Education
<b>ESOL</b>	English for Speakers of Other Languages
<b>FAC</b>	Florida Administrative Code
<b>FES</b>	Fluent English Speaker
<b>FS</b>	Florida Statutes
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individual Educational Plan
<b>HOUSSE</b>	High Objective, Uniform State Standard Evaluation
<b>OJT</b>	On-the-Job Training
<b>OT</b>	Occupational Therapy
<b>PK</b>	Prekindergarten

Manatee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
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For the Fiscal Year Ended June 30, 2012

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## EXECUTIVE SUMMARY

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### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described 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 ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Manatee 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, 2012:

- Twenty-six of the 181 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.
- Sixty-seven of the 195 students in our ESE Support Levels 4 and 5 sample and 7 of the 68 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.
- Forty-six of the 343 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 61 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 6.5291 but has a potential impact on the District's weighted FTE of a negative 183.1691. Noncompliance related to student transportation resulted in 17 findings and a proposed net adjustment of a negative 345 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. 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 Manatee County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$637,286 (negative 183.1691 times \$3,479.22).

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 the Department of Education.

## SCHOOL DISTRICT OF MANATEE COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Manatee 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 Manatee County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 78 schools serving prekindergarten through twelfth grade students, reported 44,136.01 unweighted FTE for those students, and received approximately \$66 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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$6.2 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

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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 MANATEE 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 February 22, 2013, that the Manatee 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, 2012. 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 2011-12* 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-six of the 181 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.<sup>1</sup>

2. Students

Sixty-seven of the 195 students in our ESE Support Levels 4 and 5 sample<sup>2</sup> and 7 of the 68 students in our Career Education 9-12 (OJT) sample<sup>3</sup> 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 ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Manatee 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, 2012.

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.

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<sup>1</sup>For teachers, see SCHEDULE D, Finding Nos. 3, 4, 13, 16, 23, 49, 50, 51, 52, 53, 57, 58, 60, and 61.

<sup>2</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 2, 5, 9, 10, 11, 12, 14, 20, 21, 24, 25, 26, 27, 29, 30, 31, 33, 34, 35, 38, 39, 41, 42, 43, 45, 46, 47, 48, 54, 55, and 56.

<sup>3</sup>For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 7, 8, 15, and 37.

### 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.<sup>4</sup> 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 ESE Support Levels 4 and 5 and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>4</sup> 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  
December 20, 2013

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<sup>4</sup> *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**

Manatee 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, 2012

**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 44,136.01 unweighted FTE at 78 schools to the Department of Education for the fiscal year ended June 30, 2012.

**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, 2012. (See NOTE B.) The population of schools (78) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (14,785) 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	73	14	10,366	162	0	30,035.5800	127.6725	50.7384
Basic with ESE Services	73	14	2,839	121	3	9,554.1600	111.8179	20.5909
ESOL	63	13	1,167	244	15	3,071.0800	204.9957	(17.5982)
ESE Support Levels 4 and 5	53	14	317	195	67	400.2400	117.0240	(58.9324)
Career Education 9-12	11	3	<u>96</u>	<u>68</u>	<u>7</u>	<u>1,074.9500</u>	<u>20.6285</u>	<u>(1.3278)</u>
All Programs	<u>78</u>	<u>15</u>	<u>14,785</u>	<u>790</u>	<u>92</u>	<u>44,136.0100</u>	<u>582.1386</u>	<u>(6.5291)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Manatee 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, 2012

**TEACHERS**

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (630) 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 181 and found exceptions for 26 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.)

Section 2 of the General Appropriations Act for the 2011-12 fiscal year (Chapter 2011-69, Laws of Florida) established the cost factors for that fiscal year as shown on SCHEDULE B. Generally, the cost factors are greater than or equal to 1.000, with Basic education cost factors being the lowest. However, for the 2011-12 fiscal year, the cost factor for Career Education 9-12 was 0.999. Chapter 2012-133, Laws of Florida, in part, amended Section 1011.62(13)(b), Florida Statutes, to add language providing that, beginning with the 2011-12 fiscal year, an audit adjustment may not result in the reclassification of special program FTE to basic program FTE if the special program cost factor is less than the basic program cost factor. Accordingly, for instances of noncompliance involving teachers not being properly certified and teaching Career Education 9-12 students out of field or parents of the students not being notified of the teachers' out-of-field status, we have presented disclosure Findings with no proposed adjustments. (See SCHEDULE D, Finding Nos. 3, 4, and 13.)

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B**

Manatee 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, 2012

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	8.0710	1.102	8.8942
102 Basic 4-8	25.4274	1.000	25.4274
103 Basic 9-12	17.2400	1.019	17.5676
111 Grades K-3 with ESE Services	14.3900	1.102	15.8578
112 Grades 4-8 with ESE Services	3.6619	1.000	3.6619
113 Grades 9-12 with ESE Services	2.5390	1.019	2.5872
130 ESOL	(17.5982)	1.161	(20.4315)
254 ESE Support Level 4	(41.1354)	3.550	(146.0307)
255 ESE Support Level 5	(17.7970)	5.022	(89.3765)
300 Career Education 9-12	<u>(1.3278)</u>	.999	<u>(1.3265)</u>
Total	<u>(6.5291)</u>		<u>(183.1691)</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

<sup>3</sup> 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

Manatee 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, 2012

<u>No. Program</u>	<u>District Wide</u>	<u>Proposed Adjustments<sup>1</sup></u>		<u>Balance Forward</u>
		<u>#0181</u>	<u>#0221</u>	
101 Basic K-3	1.1898	.....	.....	1.1898
102 Basic 4-8	2.5836	.....	.....	2.5836
103 Basic 9-12	1.9501	3.6847	.....	5.6348
111 Grades K-3 with ESE Services	.8800	.....	.0100	.8900
112 Grades 4-8 with ESE Services	1.2715	.....	.....	1.2715
113 Grades 9-12 with ESE Services	.9152	.....	.....	.9152
130 ESOL	.4400	(3.3100)	.....	(2.8700)
254 ESE Support Level 4	.9200	.....	.....	.9200
255 ESE Support Level 5	(12.5720)	(1.2150)	(.0100)	(13.7970)
300 Career Education 9-12	<u>.0767</u>	<u>(.7903)</u>	<u>.....</u>	<u>(.7136)</u>
Total	<u>(2.3451)</u>	<u>(1.6306)</u>	<u>.0000</u>	<u>(3.9757)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Manatee 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, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0271</u>	<u>#0351</u>	<u>#0411</u>	<u>#0621</u>	
101	1.1898	.5000	.....	.4340	.....	2.1238
102	2.5836	.....	.....	4.2350	1.0000	7.8186
103	5.6348	.....	.8742	.....	.....	6.5090
111	.8900	1.0000	.....	1.0000	3.5000	6.3900
112	1.2715	1.5000	.....	(.5000)	(.1096)	2.1619
113	.9152	.....	.....	.....	.....	.9152
130	(2.8700)	.....	(.4542)	(4.6690)	.....	(7.9932)
254	.9200	(3.0000)	.....	(1.0000)	(4.3904)	(7.4704)
255	(13.7970)	.0000	(.4200)	.....	.....	(14.2170)
300	(.7136)	.....	(.2312)	.....	.....	(.9448)
Total	<u>(3.9757)</u>	<u>.0000</u>	<u>(.2312)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(4.7069)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Manatee 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, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0641</u>	<u>#0671</u>	<u>#0721</u>	<u>#0741</u>	
101	2.1238	.9330	.....	.....	.....	3.0568
102	7.8186	.....	.....	.....	.5000	8.3186
103	6.5090	.....	.....	(.2590)	.....	6.2500
111	6.3900	2.0000	1.0000	.....	4.0000	13.3900
112	2.1619	1.0000	.....	.....	.5000	3.6619
113	.9152	.....	.....	1.1238	.....	2.0390
130	(7.9932)	(.9330)	.....	.....	.....	(8.9262)
254	(7.4704)	(3.0000)	(.4650)	(.5000)	(5.0000)	(16.4354)
255	(14.2170)	.0000	(.5450)	(1.1970)	.....	(15.9590)
300	(.9448)	.....	.....	(.3830)	.....	(1.3278)
Total	<u>(4.7069)</u>	<u>.0000</u>	<u>(.0100)</u>	<u>(1.2152)</u>	<u>.0000</u>	<u>(5.9321)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Manatee 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, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Total</u>
		<u>#0781</u>	<u>#2053</u>	<u>#2056</u>	<u>#2102</u>	
101	3.0568	1.6334	.0480	1.0000	2.3328	8.0710
102	8.3186	1.2768	.0600	12.0000	3.7720	25.4274
103	6.2500	.....	.3900	10.6000	.....	17.2400
111	13.3900	1.0000	.....	.....	.....	14.3900
112	3.6619	.....	.....	.....	.....	3.6619
113	2.0390	.....	.....	.5000	.....	2.5390
130	(8.9262)	(2.5672)	.....	.....	(6.1048)	(17.5982)
254	(16.4354)	(.5000)	.....	(24.2000)	.....	(41.1354)
255	(15.9590)	(.9400)	(.4980)	(.4000)	.....	(17.7970)
300	<u>(1.3278)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.3278)</u>
Total	<u>(5.9321)</u>	<u>(.0970)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(6.5291)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Manatee 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, 2012

**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 2011-12* 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 ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Manatee 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 36.

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

*Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**District-Wide - Attendance Reporting**

1. [Ref. --] Our examination of the School Board's automated student attendance management system disclosed that sufficient safeguards were not in place to ensure that the data was complete, accurate, and maintained in an auditable format pursuant to State Board of Education Rules 6A-1.044(2), 6A-1.0014, and 6A-1.04513, FAC.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**District-Wide – Attendance Reporting** (Continued)

District staff utilized Focus School Software (FOCUS), a customized Web-based system for student scheduling and attendance recordkeeping. However, several issues were disclosed during our examination that were determined to be problematic and were subsequently reported by District personnel to the FOCUS vendor as programmatic issues needing resolution. These issues included, but were not limited to, the following:

- a. FOCUS included different enrollment dates for the same courses.
- b. FOCUS did not maintain an audit trail beyond August 2012 that included sufficient information to ascertain when and by whom attendance data was entered, changed, or deleted.
- c. Attendance Verification Reports and Teacher Completion Reports did not always report accurate and complete data. The Attendance Verification Reports were intended to provide teachers with the capability to review and verify data recorded in FOCUS, and the Teacher Completion Reports were to be utilized by school staff to verify that teachers were taking daily or period-by-period attendance.

Since, in many of these instances, alternative attendance records were provided and we were otherwise able to perform our examination procedures, we are presenting this disclosure Finding with no proposed adjustment.

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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**District-Wide - Incorrect Reporting of Student Course Schedules**

2. [Ref. 101] Our examination of 33 students' records (18 students were in our sample at Hospital Homebound Instruction Cost Center No. 2053 in our ESE Support Levels 4 and 5 sample) disclosed that the students' schedules were reported entirely in Program No. 255 (ESE Support Level 5) in the February 2012 survey for both their homebound instruction and the students' on-campus instruction. We determined that this was a systemic error in the reporting of these students' schedules whereby only the homebound instruction was accurately reportable in Program No. 255 and the on-campus instruction portion should have been reported in accordance with the services received while on-campus. Additionally, we also noted that 7 of these students were not in attendance for their on-campus instruction during the reporting survey week.

We noted that there were students in our other sample schools who were determined to have this same exception and we proposed adjustments at those sample schools (See Finding No. 5 [Ref. 18101], No. 9 [Ref. 22101], No. 14 [Ref. 35101], No. 34 [Ref. 67103], No. 38 [Ref. 72103], and No. 48 [Ref. 78105]). We propose the following adjustments for the 33 students noted above:

101 Basic K-3	1.1898	
102 Basic 4-8	2.5836	
103 Basic 9-12	1.9501	
111 Grades K-3 with ESE Services	.8800	
112 Grades 4-8 with ESE Services	1.2715	
113 Grades 9-12 with ESE Services	.9152	
130 ESOL	.4400	
254 ESE Support Level 4	.9200	
255 ESE Support Level 5	(12.5720)	
300 Career Education 9-12	<u>.0767</u>	<u>(2.3451)</u>
		<u>(2.3451)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings****Manatee High School (#0181)**

3. [Ref. 18170] One teacher was not properly certified to teach a Career Education course. The teacher held an academic-based certification in Technology Education but taught a course that required a District-issued work experience-based certification in Industrial Education or Culinary Arts. We present this disclosure Finding with no proposed adjustment.

.0000

4. [Ref. 18171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Business Education (Ref. 18171) or Math (Ref. 18172) but taught courses that required either a Teacher Coordinator of Work Experience or Cooperative Education endorsement (Ref. 18171) or Business Education certification (Ref. 18172). We noted that one teacher (Ref. 18172) subsequently obtained certification in Business Education on January 17, 2012; however, this was after the October 2011 survey. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We present this disclosure Finding with no proposed adjustment.

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5. [Ref. 18101] The course schedules for four ESE students included homebound and on-campus instruction; however, the students' entire schedules were incorrectly reported in Program No. 255 (ESE Support Level 5). [See Finding No. 2 (Ref. 101)]. We also noted that the on-campus instructional minutes for these students were incorrectly reported during the survey week resulting in the students' FTE being overstated. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b>Manatee High School (#0181)</b> (Continued)	
103 Basic 9-12	.4980
255 ESE Support Level 5	(1.2150)
300 Career Education 9-12	<u>.1380</u>
	(.5790)

6. [Ref. 18102] The ELL Student Plans for six ELL students were either missing or were not reviewed and updated prior to the reporting surveys. We also noted the following exceptions:

- a. The files for three of the students did not contain documentation of parental notification of the students' ESOL placements.
- b. ELL Committees were not convened to consider three students' extended ESOL placements for a fourth or sixth year.

We propose the following adjustment:

103 Basic 9-12	3.3100	
130 ESOL	<u>(3.3100)</u>	.0000

7. [Ref. 18103] The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours than were reported. We propose the following adjustment:

300 Career Education 9-12	<u>(.2050)</u>	(.2050)
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8. [Ref. 18104] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We also noted that one of the students was not in attendance during the reporting survey. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Manatee High School (#0181)</u></b> (Continued)	
103 Basic 9-12	(.1233)
300 Career Education 9-12	(.7233)
	<u>(.8466)</u>
	<u>(1.6306)</u>
<b><u>Jessie P. Miller Elementary School (#0221)</u></b>	
9. [Ref. 22101] <u>The course schedule for one ESE student included homebound and on-campus instruction; however, the student's entire schedule was incorrectly reported in Program No. 255 (ESE Support Level 5). [See Finding No. 2 (Ref. 101)]. We propose the following adjustment:</u>	
111 Grades K-3 with ESE Services	.0100
255 ESE Support Level 5	(.0100)
	<u>.0000</u>
	<u>.0000</u>
<b><u>Orange Ridge-Bullock Elementary School (#0271)</u></b>	
10. [Ref. 27101] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(2.0000)
255 ESE Support Level 5	<u>1.0000</u>
	<u>.0000</u>
11. [Ref. 27102] <u>The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Orange Ridge-Bullock Elementary School (#0271)** (Continued)

12. [Ref. 27103] The Matrix of Services forms that were to accompany three ESE students' IEPs were not printed and included in the students' files until after the reporting surveys; consequently, we could not determine if the Matrix of Services forms were prepared on a timely basis (i.e., prior to the reporting surveys). We also noted that the IEP for one of the students did not contain a signature page. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

**Palmetto High School (#0351)**

13. [Ref. 35170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education and Agriculture but taught courses that required either an endorsement in Teacher Coordinator of Work Experience or Cooperative Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We present this disclosure Finding with no proposed adjustment.

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14. [Ref. 35101] The course schedule for one ESE student included homebound and on-campus instruction; however, the student's entire schedule was incorrectly reported in Program No. 255 (ESE Support Level 5). [See Finding No. 2 (Ref. 101)]. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Palmetto High School (#0351)</u></b> (Continued)	
103 Basic 9-12	.4200
255 ESE Support Level 5	(.4200)
	.0000
15. [Ref. 35102] <u>We noted the following exceptions for two Career Education 9-12 (OJT) students: (a) one student's timecards were missing and could not be located, and (b) one student was reported for more work hours than was supported by the student's timecards. We propose the following adjustment:</u>	
300 Career Education 9-12	(.2312)
	(.2312)
16. [Ref. 35171] <u>One out-of-field ESOL teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:</u>	
103 Basic 9-12	.4542
130 ESOL	(.4542)
	.0000
	(.2312)
<b><u>Blanche H. Daughtrey Elementary School (#0411)</u></b>	
17. [Ref. 41101] <u>One ELL student was reported for more than the six-year period allowed for State funding of ESOL. We propose the following adjustment:</u>	
102 Basic 4-8	.4670
130 ESOL	(.4670)
	.0000
18. [Ref. 41103] <u>One ELL student withdrew from school prior to the February 2012 reporting survey and should not have been included with that survey's results. We propose the following adjustment:</u>	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Blanche H. Daughtrey Elementary School (#0411)</u></b> (Continued)	
101 Basic K-3	(.0330)
130 ESOL	(.4670)
	(.5000)
19. [Ref. 41104] <u>One ELL student was placed in the ESOL Program based on an incorrectly scored English language proficiency test. The correct score indicated that the student was FES and there was no other documentation to support the student's ESOL placement. We propose the following adjustment:</u>	
101 Basic K-3	.4670
130 ESOL	(.4670)
	.0000
20. [Ref. 41105] <u>The <i>Matrix of Services</i> form for one ESE student reported in Program No. 254 (ESE Support Level 4) was incorrectly scored. The Level of Services in Domain C was incorrectly scored as Level 5 and should have been scored as Level 4 based on supported services documented in the student's IEP. Consequently, the 18 points scored should have totaled only 17 points supporting the student's reporting in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
21. [Ref. 41106] <u>The <i>Matrix of Services</i> form that was to accompany one ESE student's IEP was not printed and included in the student's file until approximately ten months after the October 2011 reporting survey; consequently, we could not determine whether the <i>Matrix of Services</i> form was prepared on a timely basis (i.e., prior to the reporting survey). We propose the following adjustment:</u>	
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)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Blanche H. Daughtrey Elementary School (#0411)** (Continued)

22. [Ref. 41107] The file for one ESE student did not contain evidence that a General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

23. [Ref. 41170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	3.2680	
130 ESOL	(3.2680)	.0000
		(.5000)

**Florine J. Abel Elementary School (#0621)**

24. [Ref. 62101] The Matrix of Services forms that were to accompany four ESE students' IEPs were not printed and included in the students' files until after the reporting surveys; consequently, we could not determine whether the Matrix of Services forms were prepared on a timely basis (i.e., prior to the reporting surveys). We also noted that two of the students were not reported in accordance with the students' Matrix of Services forms and one of these Matrix of Services forms did not indicate the preparer's name. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(2.5000)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Florine J. Abel Elementary School (#0621)** (Continued)

25. [Ref. 62102] The IEP for one ESE student was not accompanied by a *Matrix of Services* form and there was no evidence that the prior *Matrix of Services* form had been reviewed when the student's new annual IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

26. [Ref. 62103] The course schedule for one ESE student in the October 2011 survey was incorrectly reported in both Program No. 254 (ESE Support Level 4) and Program No. 112 (Grades 4-8 with ESE Services). We also noted that there was no evidence that the *Matrix of Services* form had been reviewed when the student's IEP was prepared. We determined that the student was eligible for reporting in Program No. 112. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.3904	
254 ESE Support Level 4	<u>(.3904)</u>	.0000

27. [Ref. 62104] The file for one ESE student did not contain a valid *Matrix of Services* form to accompany the student's current IEP and the prior *Matrix of Services* form had expired prior to the reporting survey. We propose the following adjustment:

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Florine J. Abel Elementary School (#0621)** (Continued)

28. [Ref. 62105] The file for one gifted ESE student was missing and could not be located. We propose the following adjustment:

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

**William H. Bashaw Elementary School (#0641)**

29. [Ref. 64101] Three ESE students were not reported in accordance with the students' Matrix of Services forms. We also noted one of the Matrix of Services forms did not indicate a preparer's name. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(1.0000)	.0000

30. [Ref. 64102] The Matrix of Services forms that were to accompany two ESE students' IEPs were not printed and included in the students' files until after the reporting surveys; consequently, we could not determine whether the Matrix of Services forms were prepared on a timely basis (i.e., prior to the reporting surveys). We also noted that one of the students was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.5000)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**William H. Bashaw Elementary School (#0641)** (Continued)

31. [Ref. 64103] The Matrix of Services form for one visually impaired ESE student reported in Program No. 254 (ESE Support Level 4) did not include three Special Consideration points designated for students identified as visually impaired. We recalculated the ratings total to include these three points and determined that the student's course schedule should have been reported in Program No. 255 (ESE Support Level 5). We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

32. [Ref. 64104] ELL Committees were not convened to consider two ELL students' extended ESOL placements for a fourth year until after the students' ESOL anniversary dates and the October 2011 survey. We also noted that one of the students was recommended for dismissal from the ESOL Program at the October 24, 2011, ELL Committee meeting. We propose the following adjustment:

101 Basic K-3	.9330	
130 ESOL	<u>(.9330)</u>	.0000
		<u>.0000</u>

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

33. [Ref. 67102] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

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

34. [Ref. 67103] The course schedule for one ESE student included homebound and on-campus instruction; however, the student’s entire schedule was incorrectly reported in Program No. 255 (ESE Support Level 5). [See Finding No. 2 (Ref. 101)]. Additionally, the student was reported for 75 instructional minutes in OT but the student’s Occupational Therapist’s contact log supported only 45 minutes of instruction. We propose the following adjustment:

254 ESE Support Level 4	.0350	
255 ESE Support Level 5	(.0450)	(.0100)

35. [Ref. 67104] The *Matrix of Services* form for one ESE student in the October 2011 survey was missing and could not be located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(.0100)

**Lakewood Ranch High School (#0721)**

36. [Ref. 72101] Our general review of the school's attendance procedures disclosed a lapse in a procedure to ensure that all teachers had entered period-by-period attendance on a daily basis. We noted a *Teacher Completion Report* was available to determine which teachers had not recorded attendance, but the verification that the missing attendance was ultimately recorded was not apparent from the *Report*. We performed alternate procedures to obtain reasonable assurance that the overall attendance records could be relied upon. As a result of the review, we determined that two students (not in our original sample) were incorrectly included with the surveys' results. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Findings**

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Lakewood Ranch High School (#0721)** (Continued)

103 Basic 9-12	(.4246)	
113 Grades 9-12 with ESE Services	(.1508)	
300 Career Education 9-12	(.0754)	(.6508)

37. [Ref. 72102] Two Career Education 9-12 (OJT) students were incorrectly reported as follows: (a) one student was reported for more work hours than were supported by the student's timecard, and (b) one student's timecard was prematurely signed by the employer (i.e., prior to the reporting survey and the hours worked). We propose the following adjustment:

300 Career Education 9-12	(.3076)	(.3076)
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38. [Ref. 72103] The course schedules for four ESE students included homebound and on-campus instruction; however, the students' entire schedules were incorrectly reported in Program No. 255 (ESE Support Level 5). [See Finding No. 2 (Ref. 101)]. We also noted that the on-campus instructional minutes for three of the four students were incorrectly reported during the survey week resulting in the students' FTE being overstated. We propose the following adjustment:

103 Basic 9-12	.1656	
113 Grades 9-12 with ESE Services	.7746	
255 ESE Support Level 5	(1.1970)	(.2568)

39. [Ref. 72104] The IEP for one ESE student was not accompanied by a *Matrix of Services* form and there was no evidence that the prior *Matrix of Services* form was reviewed when the student's new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

(1.2152)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

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

40. [Ref. 74101] The EP for one gifted ESE student expired prior to the October 2011 survey and a newly prepared EP was not completed until November 28, 2011, which was after the October 2011 survey. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

41. [Ref. 74102] Four ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(3.0000)</u>	.0000

42. [Ref. 74103] The IEP for one ESE student was amended to reflect a change in placement from a regular class with ESE services to a separate class; however, a new Matrix of Services form was not prepared to reflect the change in service. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

43. [Ref. 74104] The Matrix of Services form that was to accompany the IEP for one ESE student was not printed and included in the student's file until after both reporting surveys; consequently, we could not determine whether the Matrix of Services form was prepared on a timely basis (i.e., prior to the reporting surveys). We also noted that the student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b>Marjorie G. Kinnan Elementary School (#0741) (Continued)</b>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000
<b>Freedom Elementary School (#0781)</b>		
44. [Ref. 78101] <u>The English language proficiency of one ELL student was not assessed when the student returned to the District after a three-year absence. The student's file contained no other documentation to support the student's ESOL placement. We propose the following adjustment:</u>		
102 Basic 4-8	.4670	
130 ESOL	(.4670)	.0000
45. [Ref. 78102] <u>The file for one ESE student did not contain a Matrix of Services form that covered the February 2012 survey. We noted that an IEP was developed on February 14, 2012; however, the Matrix of Services form was not prepared until February 24, 2012, which was after the February 2012 survey. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
46. [Ref. 78103] <u>The Matrix of Services form that was to accompany the IEP for one ESE student was prepared and printed on November 8, 2010, prior to the preparation of the student's IEP on November 30, 2010. We propose the following adjustment:</u>		
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)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Freedom Elementary School (#0781)** (Continued)

47. [Ref. 78104] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

48. [Ref. 78105] The course schedule for one ESE student included homebound and on-campus instruction; however, the student's entire schedule was incorrectly reported in Program No. 255 (ESE Support Level 5). [See Finding No. 2 (Ref. 101)]. We also noted that the on-campus instructional minutes were incorrectly reported during the survey week resulting in the student's FTE being overstated. We propose the following adjustment:

102 Basic 4-8	.3430	
255 ESE Support Level 5	(.4400)	(.0970)

49. [Ref. 78170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until January 23, 2012, which was after the October 2011 survey. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status until after the October 2011 survey. We propose the following adjustment:

102 Basic 4-8	.4668	
130 ESOL	(.4668)	.0000

50. [Ref. 78171] The parents of ELL students taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Freedom Elementary School (#0781)</u></b> (Continued)		
101 Basic K-3	1.6334	
130 ESOL	(1.6334)	.0000
		(.0970)

**Hospital Homebound Instruction (#2053)**

51. [Ref. 205370/72/73/74/76/78] Six teachers were not properly certified and were not approved by the School Board to teach out of field as follows:

- a. One teacher taught courses that required certification in Reading and Physical Education. (Ref. 205370)
- b. One teacher taught courses that required certification in Reading, Physical Education, and Health. (Ref. 205372)
- c. One teacher taught courses that required certification in Physical Education and Business Education. (Ref. 205373)
- d. One teacher taught courses that required certification in Reading, Physical Education, and Business Education. (Ref. 205374)
- e. One teacher taught courses that required certification in Art and Family and Consumer Science. (Ref. 205376)
- f. One teacher taught courses that required certification in ESE. (Ref. 205378)

We also noted that the letters notifying parents of the teachers' out-of-field status did not disclose the teachers' out-of-field subject areas. We propose the following adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Hospital Homebound Instruction (#2053)</u></b> (Continued)		
<u>Ref. 205370</u>		
103 Basic 9-12	.0500	
255 ESE Support Level 5	(.0500)	.0000
<u>Ref. 205372</u>		
103 Basic 9-12	.0700	
255 ESE Support Level 5	(.0700)	.0000
<u>Ref. 205373</u>		
103 Basic 9-12	.0300	
255 ESE Support Level 5	(.0300)	.0000
<u>Ref. 205374</u>		
103 Basic 9-12	.0400	
255 ESE Support Level 5	(.0400)	.0000
<u>Ref. 205376</u>		
103 Basic 9-12	.0200	
255 ESE Support Level 5	(.0200)	.0000
<u>Ref. 205378</u>		
101 Basic K-3	.0480	
255 ESE Support Level 5	(.0480)	.0000

52. [Ref. 205371/77] Two teachers were not properly certified and were not approved by the School Board to teach Technology Education (Ref. 205371) or Art, Spanish, Physical Education, and Family and Consumer Science (Ref. 205377) out of field. We also noted that the teachers did not hold the required District-issued certificate in Commercial Art Technology (Ref. 205371) or any Health Occupation (Ref. 205377). Additionally, the letters notifying parents of the teachers' out-of-field status did not disclose the teachers' out-of-field subject areas. We propose the following adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Hospital Homebound Instruction (#2053)</u></b> (Continued)		
<u>Ref. 205371</u>		
103 Basic 9-12	.0200	
255 ESE Support Level 5	(.0200)	.0000
<u>Ref. 205377</u>		
103 Basic 9-12	.0900	
255 ESE Support Level 5	(.0900)	.0000
53. [Ref. 205375/79] <u>Two teachers were not properly certified and were not approved by the School Board to teach German, English, Math, Biology, Social Science and Family and Consumer Sciences (Ref. 205375) or English, Math, Biology, or Social Science (Ref. 205379) out of field. We also noted that: (a) the HOUSSE Plans intended to qualify the teachers as in field in the core academic subject areas of English, Math, and Biology, were not valid as one Plan (Ref. 205375) was dated February 19, 2007, which was after the beginning of the 2006-07 school year and the points in the other Plan (Ref. 205379) were not documented, and (b) the letters notifying parents of the teachers' out-of-field status did not disclose the teachers' out-of-field subject areas. We propose the following adjustments:</u>		
<u>Ref. 205375</u>		
103 Basic 9-12	.0700	
255 ESE Support Level 5	(.0700)	.0000
<u>Ref. 205379</u>		
102 Basic 4-8	.0600	
255 ESE Support Level 5	(.0600)	.0000
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Manatee Palms Youth Services School (#2056)**

54. [Ref. 205601] We noted the following exceptions involving the *Matrix of Services* forms for two ESE students: (a) one student's *Matrix of Services* form was not printed and included in the student's file until after the reporting survey; consequently, we could not determine whether the *Matrix of Services* form was prepared on a timely basis (i.e., prior to the reporting surveys), and (b) the file for one student did not contain a *Matrix of Services* form to accompany the student's current IEP completed on February 15, 2012. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

55. [Ref. 205602] One ESE student (in our ESE Support Levels 4 and 5 sample) was not in attendance during the reporting survey and should not have been included with the survey's results. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
-----------------------------------	---------	---------

56. [Ref. 205603] The IEP for one ESE student was not amended to reflect a change in placement from a residential treatment facility to a separate day school program. We also noted that a new *Matrix of Services* form should have been prepared when the student's services changed. We propose the following adjustment:

102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Manatee Palms Youth Services School (#2056) (Continued)**

57. [Ref. 205670/71/72] Three teachers were not properly certified and were not approved by the School Board to teach Elementary Education (Ref. 205670), Reading (Ref. 205671), or Chemistry and Reading (Ref. 205672) out of field. 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. 205670</u>		
101 Basic K-3	1.0000	
102 Basic 4-8	1.5000	
254 ESE Support Level 4	<u>(2.5000)</u>	.0000
<u>Ref. 205671</u>		
102 Basic 4-8	2.1500	
103 Basic 9-12	2.7000	
254 ESE Support Level 4	<u>(4.8500)</u>	.0000
<u>Ref. 205672</u>		
103 Basic 9-12	4.3000	
254 ESE Support Level 4	<u>(4.0000)</u>	
255 ESE Support Level 5	<u>(.3000)</u>	.0000

58. [Ref. 205673/74] Two teachers did not hold Florida teaching certificates that were valid during the reporting surveys and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 205673</u>		
102 Basic 4-8	7.5500	
103 Basic 9-12	2.6500	
254 ESE Support Level 4	<u>(10.1000)</u>	
255 ESE Support Level 5	<u>(.1000)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Manatee Palms Youth Services School (#2056)</u></b> (Continued)	
Ref. 205674	
102 Basic 4-8	.3000
103 Basic 9-12	.9500
254 ESE Support Level 4	<u>(1.2500)</u>
	<u>.0000</u>
	<u>(.5000)</u>

**Team Success A School of Excellence (#2102)**

59. [Ref. 210201] Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	2.8584	
130 ESOL	<u>(2.8584)</u>	.0000

60. [Ref. 210270] One teacher was not properly certified and was not approved by the School Board to teach Reading out of field. We noted that the teacher had been previously assigned out of field in Reading on January 4, 2010, but did not earn at least six semester hours of college credits or its equivalent towards certification in this area. The Reading class also included ELL students and the teacher had been approved by the School Board to teach such students out of field; however, the parents of the students were not notified of the teacher's out-of-field status in Reading and were not notified of the teacher's out-of-field status in ESOL until January 7, 2012, which was after the October 2011 survey. We propose the following adjustment:

102 Basic 4-8	.3300	
130 ESOL	<u>(.3300)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Manatee 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, 2012

<u>Findings</u>			<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b>Team Success A School of Excellence (#2102) (Continued)</b>			
61. [Ref. 210271/72] <u>The parents of ELL students taught by two out-of-field ESOL teachers were not notified of one teacher's out-of-field status (Ref. 210272) or were not notified of one teacher's out-of-field status until January 7, 2012 (Ref. 210271), which was after the October 2011 survey. We propose the following adjustments:</u>			
<u>Ref. 210271</u>			
102 Basic 4-8	.5836		
130 ESOL	<u>(.5836)</u>		.0000
 <u>Ref. 210272</u>			
101 Basic K-3	2.3328		
130 ESOL	<u>(2.3328)</u>		.0000
			<u>.0000</u>
 <b>Proposed Net Adjustment</b>			 <b><u>(6.5291)</u></b>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Manatee 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, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) written policies and procedures sufficiently address the utilization of FOCUS, and follow-up is made by District personnel on the programmatic issues submitted to the FOCUS vendor for resolution; (2) schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs as determined by the level of services provided in each setting, and the reported instructional time in each program reflects the actual instructional time received during the reporting survey week; (3) only students in membership and in attendance at least 1 day during the 11-day survey window are reported with that survey's results; (4) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (5) parents are timely notified of their child's ESOL placement; (6) *ELL Student Plans* are timely prepared, reviewed, updated, and properly maintained in the students' files; (7) ELL students are not reported in ESOL beyond the State reporting maximum of six years; (8) students are reported in the proper FEFP 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); (9) IEPs and EPs are timely prepared and updated to reflect changes in services and are developed by all required professionals whose participation is documented; (10) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed and signed; (11) ESE students are reported in accordance with the *Matrix of Services* forms that are timely prepared, properly scored, and clearly evidence the date of preparation and the preparer's name; (12) there is evidence of review of the *Matrix of Services* forms to ensure that the forms accurately and currently reflect the IEP services in effect during the reporting survey; (13) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial three-year base period) is assessed prior to the individual student's ESOL anniversary date and ELL Committees are convened subsequent to these assessments but no later than the individual student's ESOL anniversary date; (14) teachers are either properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (15) parents are timely and appropriately notified when their children are assigned to out-of-field teachers and the teachers' out-of-field certification subject areas are disclosed; (16) out-of-field teachers earn the in-service training points or subject area college credits as required by their in-service training and education timelines; (17) teacher in-field designations based on HOUSSE Plans are supported by timely and accurately prepared documentation; and (18) student documents are complete and retained in readily-accessible files in secure locations.

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE E (Continued)**

Manatee 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, 2012

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

*FTE General Instructions 2011-12*

Attendance

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

*FTE General Instructions 2011-12*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

English for Speakers of Other Languages (ESOL)

- Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, FAC ..... Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners
- Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Manatee 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, 2012

**REGULATORY CITATIONS** (Continued)

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs  
*FTE General Instructions 2011-12*

Exceptional Education

- Section 1003.57, FS ..... Exceptional Students Instruction
- Section 1011.62, FS ..... Funds for Operation of Schools
- Section 1011.62(1)(e), FS ..... Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and  
 Development of Individual Educational Plans for Students with  
 Disabilities
- Rule 6A-6.03029, FAC ..... Development of Family Support Plans for Children with Disabilities  
 Ages Birth Through Five Years
- Rule 6A-6.0312, FAC ..... Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Identification, Evaluation,  
 Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for  
 Transferring Exceptional Students
- Rule 6A-6.03411, FAC ..... Definitions, ESE Policies and Procedures, and ESE Administrators  
*Matrix of Services Handbooks (2004 Revised Edition)*

Teacher Certification

- Section 1012.42(2), FS ..... Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, FS ..... Positions for Which Certificates Required
- Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel
- Rule 6A-1.0503, FAC ..... Definition of Qualified Instructional Personnel
- Rule 6A-4.001, FAC ..... Instructional Personnel Certification
- Rule 6A-6.0907, FAC ..... Inservice Requirements for Personnel of Limited English Proficient  
 Students

*The accompanying notes are an integral part of this schedule.*

Manatee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE A – SUMMARY**

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

**1. School District of Manatee County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Manatee County, Florida. Those services are provided primarily to 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 Manatee County.

For the fiscal year ended June 30, 2012, the District operated 78 schools serving prekindergarten through twelfth grade students, reported 44,136.01 unweighted FTE, and received approximately \$66 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.

Manatee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**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 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Manatee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**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, FS	.....	K-20 General Provisions
Chapter 1001, FS	.....	K-20 Governance
Chapter 1002, FS	.....	Student and Parental Rights and Educational Choices
Chapter 1003, FS	.....	Public K-12 Education
Chapter 1006, FS	.....	Support for Learning
Chapter 1007, FS	.....	Articulation and Access
Chapter 1010, FS	.....	Financial Matters
Chapter 1011, FS	.....	Planning and Budgeting
Chapter 1012, FS	.....	Personnel
Chapter 6A-1, FAC	.....	Finance and Administration
Chapter 6A-4, FAC	.....	Certification
Chapter 6A-6, FAC	.....	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, 2012. 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:

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2012

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
District-Wide – Attendance Reporting	1
District-Wide - Incorrect Reporting of Student Course Schedules	2
1. Manatee High School	3 through 8
2. Jessie P. Miller Elementary School	9
3. Orange Ridge-Bullock Elementary School	10 through 12
4. Palmetto High School	13 through 16
5. Blanche H. Daughtrey Elementary School	17 through 23
6. Florine J. Abel Elementary School	24 through 28
7. William H. Bashaw Elementary School	29 through 32
8. Sea Breeze Elementary School	33 through 35
9. Lakewood Ranch High School	36 through 39
10. Marjorie G. Kinnan Elementary School	40 through 43
11. Rowlett Magnet Elementary School	NA
12. Freedom Elementary School	44 through 50
13. Hospital Homebound Instruction	51 through 53
14. Manatee Palms Youth Services School	54 through 58
15. Team Success A School of Excellence*	59 through 61

\* Charter School



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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 MANATEE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 22, 2013, that the Manatee 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, 2012. 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 2011-2012* 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 material noncompliance with the District's reported student ridership data as follows: 46 of the 343 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 12 through 17.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Manatee 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, 2012.

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 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.<sup>1</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>1</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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<sup>1</sup> *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.*

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  
December 20, 2013

**SCHEDULE F**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2012

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 be 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, 2012. (See NOTE B.) The population of vehicles (433) 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 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (30,723) 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	1,050
IDEA (K-12), Unweighted	97
IDEA (PK), Weighted	348
Teenage Parents and Infants	109
Hazardous Walking	462
Two Miles or More	28,640
Center to Center (CTE and Dual Enrollment)	<u>17</u>
Total	<u>30,723</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)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	Proposed Net <u>Adjustment</u>	With Exceptions	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(6)		
We sampled 343 of the 30,723 students reported as being transported by the District.		46	(6)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 478 students.	-	<u>478</u>	<u>(339)</u>
Total	<u>(6)</u>	<u>524</u>	<u>(345)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the Department of Education.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**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 2011-2012* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Manatee 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 62.

**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 2011 surveys and the February and June 2012 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 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.*

1. [Ref. 51] The District’s reported number of buses in operation was overstated by six buses. We propose the following adjustments:

**February 2012 Survey**

Number of Buses in Operation (4)

**June 2012 Survey**

Number of Buses in Operation (2) (6)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

2. [Ref. 58/59] Our general tests of student transportation disclosed that 112 students were incorrectly reported for 90 days in term in incorrect ridership categories. The students were gifted ESE students transported one day per week from one school center to another school center and should have been reported in the Center to Center (IDEA), Unweighted ridership category for 18 days in term. We propose the following adjustments:

**Ref. 58**

**October 2011 Survey**

90 Days in Term

IDEA (K-12), Unweighted (97)

18 Days in Term

Center to Center (IDEA), Unweighted 97 0

**Ref. 59**

**February 2012 Survey**

90 Days in Term

Two Miles or More (15)

18 Days in Term

Center to Center (IDEA), Unweighted 15 0

3. [Ref. 60/61] Our general tests of student transportation disclosed that 34 ESE students transported to work sites were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. We noted the following:

- a. The IEPs for 5 students could not be located.
- b. The IEPs for 7 students did not authorize transportation.
- c. Two students were not indicated as having been transported.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

Consequently, these 14 students were not otherwise eligible to be reported for State transportation funding. The remaining 20 students were eligible to be reported in the Center to Center (IDEA), Unweighted ridership category of which 6 students should have been reported for either a 72-day term (2 students) or 45-day term (4 students). We propose the following adjustments:

**Ref. 60**

**October 2011 Survey**

90 Days in Term

Center to Center (CTE and Dual Enrollment)	(17)	
Center to Center (IDEA), Unweighted	4	

72 Days in Term

Center to Center (IDEA), Unweighted	1	
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45 Days in Term

Center to Center (IDEA), Unweighted	<u>2</u>	(10)
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**Ref. 61**

**February 2012 Survey**

90 Days in Term

Two Miles or More	(17)	
Center to Center (IDEA), Unweighted	10	

72 Days in Term

Center to Center (IDEA), Unweighted	1	
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45 Days in Term

Center to Center (IDEA), Unweighted	<u>2</u>	(4)
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4. [Ref. 62] Our general tests of student transportation disclosed exceptions involving the reported ridership of 49 PK students as follows:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

- a. Sixteen students were incorrectly reported in the Two Miles or More ridership category. We determined that 6 of the students were eligible for reporting in the IDEA (PK), Weighted ridership category, and 10 of the students were eligible for reporting in the IDEA (PK), Unweighted ridership category.
- b. Thirty-three students were reported in the IDEA (PK), Weighted ridership category for a 90-day term; however, according to their individual schedules, the students were only transported for either a 36-day or 54-day term. We further determined that the IEPs for 22 of the students did not clearly indicate that the students met at least one of the five criteria for IDEA-Weighted classification. However, the students were eligible for reporting in the IDEA (PK), Unweighted ridership category.

We propose the following adjustments:

<b>a. <u>February 2012 Survey</u></b>		
<u>54 Days in Term</u>		
IDEA (PK), Weighted	6	
IDEA (PK), Unweighted	10	
Two Miles or More	<u>(16)</u>	0
<b>b. <u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(18)	
<u>54 Days in Term</u>		
IDEA (PK), Weighted	3	
IDEA (PK), Unweighted	6	
<u>36 Days in Term</u>		
IDEA (PK), Weighted	4	
IDEA (PK), Unweighted	5	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation

**FINDINGS AND PROPOSED ADJUSTMENTS**

For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(15)	
<u>54 Days in Term</u>		
IDEA (PK), Unweighted	2	
<u>36 Days in Term</u>		
IDEA (PK), Weighted	4	
IDEA (PK), Unweighted	2	0
5. <u>[Ref. 63] Our general tests of student transportation disclosed that 51 PK students were incorrectly reported in the Hazardous Walking or Two Miles or More ridership categories. We determined that 13 of the students were eligible for reporting in the IDEA (PK), Weighted ridership category and 10 students were eligible for reporting in the IDEA (PK), Unweighted ridership category. The remaining 28 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:</u>		
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	4	
IDEA (PK), Unweighted	4	
Two Miles or More	(21)	
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	9	
IDEA (PK), Unweighted	6	
Hazardous Walking	(2)	
Two Miles or More	(28)	(28)
6. <u>[Ref. 64] Our general tests of student transportation disclosed that one student in a summer enrichment program was inadvertently reported for State transportation funding. We propose the following adjustment:</u>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<p><b><u>June 2012 Survey</u></b>  <u>15 Days in Term</u>                      Two Miles or More</p>	(1)	(1)
<p>7. <u>[Ref. 65] Our general tests of student transportation disclosed the following exceptions involving 49 students reported on public transportation buses: (a) there was no documentation to support that 40 students had been issued a valid bus pass during the reporting surveys; (b) 5 students had withdrawn before the reporting survey; and (c) 4 students lived less than two miles from school. Consequently, these students were not eligible to be reported for State transportation funding. We propose the following adjustments:</u></p>		
<p><b><u>October 2011 Survey</u></b>  <u>90 Days in Term</u>                      Two Miles or More</p>	(27)	
<p><b><u>February 2012 Survey</u></b>  <u>90 Days in Term</u>                      Two Miles or More</p>	(22)	(49)
<p>8. <u>[Ref. 66] Our general inquiries disclosed exceptions involving the reporting of 196 students attending the Team Success A School of Excellence (Charter School) as follows:</u></p> <p>a. <u>All non-ESE students were reported in the Two Miles or More ridership category without checking the students' actual home to school mileage. We determined that 167 students were incorrectly reported in the Two Miles or More ridership category as follows: 82 of the students were not indicated as having been transported, and our general review of the school's reconstructed mileage calculations disclosed that 85 students lived less than two miles from school. Consequently, these 167 students were not eligible to be reported for State transportation funding.</u></p>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

- b. We noted that all 29 ESE students in the October 2011 survey were reported in the IDEA (K-12), Weighted ridership category; however, inquiring with transportation personnel, no special transportation services were provided and no ESE students had transportation requirements noted on their IEPs. We determined that 3 of the students were not indicated as having been transported, and based on the School’s reconstructed mileage calculations, we determined that 22 of the students were eligible for reporting in the Two Miles or More ridership category and 4 of the students lived less than two miles from school and were not otherwise eligible for State transportation funding.

We propose the following adjustments:

<p><b>a. <u>October 2011 Survey</u></b>  <u>90 Days in Term</u>                  Two Miles or More</p>	<p>(65)</p>	
<p><b><u>February 2012 Survey</u></b>  <u>90 Days in Term</u>                  Two Miles or More</p>	<p><u>(102)</u></p>	<p>(167)</p>
<p><b>b. <u>October 2011 Survey</u></b>  <u>90 Days in Term</u>                  IDEA (K-12), Weighted                  Two Miles or More</p>	<p>(29)  <u>22</u></p>	<p>(7)</p>

- 9. [Ref. 67] Our general inquiries disclosed that 29 of the transported students reported in the Two Miles or More ridership category who were attending the Oasis Middle School (Charter School) were incorrectly reported. The students had not been verified as riding over two miles to determine their eligibility status and our general review of the School’s reconstructed mileage calculations disclosed that the 29 students actually lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<p><b><u>October 2011 Survey</u></b>  <u>90 Days in Term</u>                      Two Miles or More (12)</p>		
<p><b><u>February 2012 Survey</u></b>  <u>90 Days in Term</u>                      Two Miles or More (17) (29)</p>		
<p>10. [Ref. 68] <u>Our general inquiries disclosed that three of the transported students reported in the Two Miles or More ridership category who were attending the Imagine Charter School at Lakewood Ranch were incorrectly reported. The students had not been verified as riding over two miles to determine their eligibility status and our general review of the School’s reconstructed mileage calculations disclosed that one student actually lived less than two miles from school and two students were not indicated as having been transported; consequently, these students were not otherwise eligible for State transportation funding. We propose the following adjustments:</u></p>		
<p><b><u>October 2011 Survey</u></b>  <u>90 Days in Term</u>                      Two Miles or More (1)</p>		
<p><b><u>February 2012 Survey</u></b>  <u>90 Days in Term</u>                      Two Miles or More (2) (3)</p>		
<p>11. [Ref. 69] <u>Our general inquiries disclosed that the Imagine Charter School at North Manatee did not have a procedure in place to ensure that only students who live two miles or more from school are reported in the Two Miles or More ridership category. Our general review of the School’s reconstructed mileage calculations disclosed that nine students lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:</u></p>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
Two Miles or More	(1)	
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
Two Miles or More	(8)	(9)
12. [Ref. 52] <u>We noted in our general tests that 14 students (1 student was in our sample) were transported home from School after attending after-school tutoring programs; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:</u>		
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
Hazardous Walking	(1)	
Two Miles or More	(13)	(14)
13. [Ref. 53] <u>Our general tests disclosed exceptions involving 58 students (4 students were in our sample). We noted that 41 students were incorrectly reported in the Hazardous Walking ridership category and 17 students were incorrectly reported in the Two Miles or More ridership category as follows:</u>		
a. <u>Thirty-seven students were incorrectly reported in the Hazardous Walking ridership category as the students were either not required to cross a designated hazardous walking area en route to school (6 students) and were not otherwise eligible for State transportation funding or the students lived two miles or more from school (31 students) and should have been reported in the Two Miles or More ridership category.</u>		
b. <u>Four students (3 students were reported in the Hazardous Walking ridership category and 1 student was reported in the Two Miles or More ridership category) were not indicated as being transported to or from school.</u>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Proposed Net</u></b>	<b><u>Adjustments</u></b>
c. <u>Seven students were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from school and were eligible for reporting in the Hazardous Walking ridership category.</u>			
d. <u>Ten students (9 students were reported in the Two Miles or More ridership category and 1 was reported in the Hazardous Walking ridership category) lived less than two miles from school and were not required to cross a designated hazardous walking area en route to school and were not otherwise eligible for State transportation funding.</u>			
<u>We propose the following adjustments:</u>			
<b>a. <u>October 2011 Survey</u></b>			
<u>90 Days in Term</u>			
Hazardous Walking	(37)		
Two Miles or More	<u>31</u>	(6)	
<b>b. <u>October 2011 Survey</u></b>			
<u>90 Days in Term</u>			
Hazardous Walking	(3)		
Two Miles or More	<u>(1)</u>	(4)	
<b>c. <u>February 2012 Survey</u></b>			
<u>90 Days in Term</u>			
Hazardous Walking	7		
Two Miles or More	<u>(7)</u>	0	
<b>d. <u>February 2012 Survey</u></b>			
<u>90 Days in Term</u>			
Hazardous Walking	(1)		
Two Miles or More	<u>(9)</u>	(10)	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

14. [Ref. 54] Fourteen students in our sample were incorrectly reported in the Hazardous Walking ridership category. Thirteen of the students lived two miles or more from school and should have been reported in the Two Miles or More ridership category and one student was eligible for reporting in the IDEA (K-12), Weighted ridership category. We propose the following adjustments:

**October 2011 Survey**

90 Days in Term

IDEA (K-12), Weighted	1	
Hazardous Walking	(12)	
Two Miles or More	11	

**February 2012 Survey**

90 Days in Term

Hazardous Walking	(2)	
Two Miles or More	<u>2</u>	0

15. [Ref. 55] Six students (five students were in our sample) were incorrectly reported in the Two Miles or More ridership category as follows: (a) two of the students were not indicated as having been transported, and (b) four students lived less than two miles from school. However, we determined that two of the students were eligible for reporting in the Hazardous Walking ridership category and the remaining four students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2011 Survey**

90 Days in Term

Two Miles or More	(4)	
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**February 2012 Survey**

90 Days in Term

Hazardous Walking	2	
Two Miles or More	(2)	(4)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

16. [Ref. 56] Four students in our sample were incorrectly reported in the Teenage Parents and Infants ridership category. The documentation to support this reporting was either missing or could not be located; however, the students were eligible for reporting in the Two Miles or More ridership category. We propose the following adjustment:

**October 2011 Survey**

90 Days in Term

Teenage Parents and Infants	(4)	
Two Miles or More	4	0

17. [Ref. 57] We noted the following exceptions involving 18 students in our sample:

- a. Four students were reported in the IDEA (K-12), Weighted ridership category based on the students' IEPs that indicated the need for an aide; however, there was no aide on the students' buses. We determined that the students were eligible for reporting in the Two Miles or More ridership category.
- b. The IEPs for 5 students reported in the IDEA (PK), Weighted ridership category did not indicate that the students met at least one of the five criteria for IDEA-Weighted classification; however, the students were eligible for reporting in the IDEA (PK), Unweighted ridership category.
- c. The IEPs for 8 students reported in the IDEA (K-12), Weighted ridership category did not indicate that the students met at least one of the five criteria for IDEA-Weighted classification. However, we determined that 7 students were eligible for reporting in the Two Miles or More ridership category and 1 student was eligible for reporting in the IDEA (K-12), Unweighted ridership category.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

- d. The IEP for 1 student indicated a medical condition that required special transportation; however, a *Physician's Statement* to support this need was missing and could not be located. We determined that the student was eligible for reporting in the Two Miles or More ridership category.

We propose the following adjustments:

<b>a. <u>July 2011 Survey</u></b>		
<u>15 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
<b><u>June 2012 Survey</u></b>		
<u>9 Days in Term</u>		
IDEA (K-12), Weighted	(3)	
Two Miles or More	3	0
<b>b. <u>July 2011 Survey</u></b>		
<u>18 Days in Term</u>		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	0
<b>c. <u>July 2011 Survey</u></b>		
<u>18 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Manatee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(4)	
Two Miles or More	4	
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(3)	
Two Miles or More	3	0
d. <b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>1</u>	<u>0</u>
<b>Proposed Net Adjustment</b>		<u>(345)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE H**

Manatee County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation

**RECOMMENDATIONS AND REGULATORY CITATIONS**

For the Fiscal Year Ended June 30, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the correct ridership category for the correct number of days in term and have appropriate documentation on file to support that reporting; (2) the number of buses in operation is accurately reported; (3) only those students who are in membership and are documented as having been transported at least one time during the 11-day survey window are reported for State transportation funding; (4) ineligible students such as those transported for after school tutoring or summer enrichment are not reported for State transportation funding; (5) proper documentation is maintained to support the eligibility of students reported on general purpose vehicles; (6) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (7) only students who live less than two miles from their assigned school and are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (8) students reported in the Teenage Parents and Infants ridership category have documentation to support this reporting; (9) students are appropriately classified as IDEA students in need of transportation as supported by the students' IEPs; (10) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; (11) student documents are complete and retained in readily-accessible files in secure locations; and (12) procedures are developed and monitored for the proper filing and determination of reported ridership data, particularly with regard to the Charter Schools within the District.

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., FS .....Transportation of Public K-12 Students
- Section 1011.68, FS .....Funds for Student Transportation
- Chapter 6A-3, FAC .....Transportation
- Student Transportation General Instructions 2011-2012*

***The accompanying notes are an integral part of this schedule.***

Manatee County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Manatee County**

For the fiscal year ended June 30, 2012, the District received approximately \$6.2 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 2011	36	486
October 2011	186	15,431
February 2012	191	14,597
June 2012	<u>20</u>	<u>209</u>
Total	<u>433</u>	<u>30,723</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., FS .....Transportation of Public K-12 Students
- Section 1011.68, FS .....Funds for Student Transportation
- Chapter 6A-3, FAC .....Transportation

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Manatee County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**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, 2012. 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**

**SCHOOL DISTRICT OF MANATEE COUNTY**

**M A N A G E M E N T'S REPNSE**

Friday, December 20, 2013



**SCHOOL BOARD**

**Julie B. Aranibar**  
*Chair*

**Dave "Watchdog" Miner**  
*Vice Chair*

**Karen Carpenter**

**Robert C. Gause**

**Barbara A. Harvey**

**SUPERINTENDENT**

**Rick W. Mills**

David W. Martin, CPA  
Auditor General  
Room 476A, Claude Pepper Bldg.  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Attn: J. David Hughes

Dear Mr. Martin:

In connection with your examination of our District's compliance with State requirements governing the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and student transportation, which we understand, was made for the purpose of rendering an opinion concerning the District's compliance with the aforementioned requirements for the fiscal year ended June 30, 2012. In support of our commitment, we have attached a working copy of our detailed action plans:

1. We are in agreement with your staff's interpretations of the aforementioned State requirements, except in those particular cases, if any, which we have previously made known to your staff.
2. We have disclosed to your staff any other events occurring subsequent to June 30, 2012, which had a significant impact on the District's compliance with the State requirements governing the determination and reporting of FTE and student transportation, as mentioned above.
3. We have taken steps to enhance our ability to limit audit findings in the areas of ESOL and ESE. We continue to collaborate with our Charter Schools to enhance our accountability measures.

Many of the improvements will rely on collaboration with other departments with the Manatee County Public School System. However, we acknowledge the recommendations suggested by the Auditor General's Office and will make the necessary adjustments to our procedures and processes through Collaborative planning, communication and training. With these internal modifications, we will work to effectively ensure improved FTE reporting both for FTE student accounting and student transportation.

P.O. Box 9069  
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215 Manatee Ave. W.  
Bradenton, FL  
34205  
PH. (941) 708-8770  
FAX. (941) 708-8686  
[www.manateeschools.net](http://www.manateeschools.net)

EXHIBIT A (CONTINUED)  
MANAGEMENT'S RESPONSE



**SCHOOL BOARD**

**Julie B. Aranibar**

*Chair*

**Dave "Watchdog" Miner**  
*Vice Chair*

**Karen Carpenter**

**Robert C. Gause**

**Barbara A. Harvey**

**SUPERINTENDENT**

**Rick W. Mills**

**SCHOOL DISTRICT OF MANATEE COUNTY**

Manatee County is appreciative of the accommodating and professional manner in which the Audit Team assisted us during the audit. If additional information is required, please contact Danny Lundeen, Supervisor of Student Demographics, Projections and Assignments at 941-708-8770 ext: 2012

Sincerely,

Rick W. Mills  
Superintendent

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