

**MANATEE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2015



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendents

During the 2014-15 fiscal year, the following individuals served as Board members and Superintendents:

Member	District No.
Robert C. Gause, Chair from 11-18-14	1
Barbara A. Harvey to 11-17-14	2
Charlie Kennedy from 11-18-14	2
Dave "Watchdog" Miner, Vice Chair	3
Karen Carpenter	4
Dr. Mary Cantrell from 11-18-14	5
Julie B. Aranibar, Chair to 11-17-14	5
<hr/>	
Superintendent	
<hr/>	
Dr. Diana Greene, Superintendent from 6-1-15, Interim Superintendent 5-27-15 to 5-31-15	
Donald Hall, Interim Superintendent 5-13-15 to 5-26-15	
Rick W. Mills, Superintendent to 5-12-15	

The team leader was Patricia Ferguson, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at [davidhughes@aud.state.fl.us](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**MANATEE COUNTY DISTRICT SCHOOL BOARD**  
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# SUMMARY

## 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 not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Manatee County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically:

- Of the 187 teachers in our test, 28 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. Thirty six of the 187 teachers (19 percent) in our test taught at charter schools and 14 of the 28 teachers with exceptions (50 percent) taught at charter schools.
- We noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows, for the programs with exceptions, the total number of students included in our tests, as well as the number of students with exceptions in our tests.

Program Tested	Number of Students	
	Included in Test	With Exceptions
ESOL	351	66
ESE Support Levels 4 and 5	93	11
Career Education 9-12	88	19
<b>Totals</b>	<b><u>532</u></b>	<b><u>96</u></b>

Seventy-seven of the 351 students (22 percent) in our ESOL test attended charter schools and 11 of the 66 students with exceptions (17 percent) attended charter schools. None of the students in our ESE Support Levels 4 and 5 or Career Education 9-12 tests attended charter schools.

- We noted exceptions involving the reported ridership classification or eligibility for State transportation funding for 62 of the 394 students in our student transportation test.

Noncompliance related to the reported FTE student enrollment resulted in 66 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 4.7366 (4.2364 is applicable to District schools other than charter schools and .5002 is applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 28.3335 (25.4377 is applicable to District schools other than charter schools and 2.8958 is applicable to charter schools). Noncompliance related to student transportation resulted in 21 findings and a proposed net adjustment of negative 1,001 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE student enrollment may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was \$4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$114,234 (negative 28.3335 times \$4,031.77), of which \$102,559 is applicable to District schools other than charter schools and \$11,675 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

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

THE DISTRICT
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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 12<sup>th</sup>-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. The District had 63 District schools other than charter schools, 12 charter schools, 1 District cost center, and 2 virtual education cost centers serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$109.5 million was provided through the FEFP to the District for the District-reported 46,930.74 unweighted FTE as recalibrated, which included 5,842.89 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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### **FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12<sup>th</sup>-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost

factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 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 2 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$6.8 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, 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 ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Manatee County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (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 supporting management's assertion 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.

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for teachers and students in our English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Manatee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>1</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment is presented in *SCHEDULES A, B, C, and D*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

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<sup>1</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 SBE, 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,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
December 20, 2016

# **SCHEDULE A**

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## **POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT**

### **Reported FTE**

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2015, the Manatee County District School Board (District) reported to the Department of Education 46,930.74 unweighted FTE as recalibrated, which included 5,842.89 unweighted FTE as recalibrated for charter schools, at 63 District schools other than charter schools, 12 charter schools, 1 District cost center, and 2 virtual education cost centers.

### **Schools and Students**

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (78) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (15,916) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 66 of the 351 students in our ESOL test,<sup>2</sup> 11 of the 93 students in our ESE Support Levels 4 and 5 test,<sup>3</sup> and 19 of the 88 students in our Career Education 9-12 test.<sup>4</sup> Seventy-seven of the 351 students (22 percent) in our ESOL test attended charter schools and 11 of the 66 students with exceptions (17 percent) attended charter schools. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools.

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<sup>2</sup> For ESOL, the material noncompliance is composed of Findings 2, 6, 9, 10, 11, 13, 14, 15, 22, 23, 24, 26, 27, 28, 29, 30, 34, 37, 38, 45, 49, 50, 57, 58, 59, and 62 on *SCHEDULE D*.

<sup>3</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 4, 7, 20, 33, 39, 40, 42, and 46 on *SCHEDULE D*.

<sup>4</sup> For Career Education 9-12, the material noncompliance is composed of Findings 17, 41, and 44 on *SCHEDULE D*.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students with Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	73	15	11,169	176	0	32,260.2000	116.9755	105.8839
Basic with ESE Services	75	15	2710	120	8	10,110.9500	99.6254	.5618
ESOL	65	13	1750	351	66	3,414.4200	271.0215	(97.9342)
ESE Support Levels 4 and 5	42	11	134	93	11	281.6700	82.5878	(6.0039)
Career Education 9-12	11	3	<u>153</u>	<u>88</u>	<u>19</u>	<u>863.5000</u>	<u>19.7182</u>	<u>(7.2442)</u>
All Programs	78	16	<u>15,916</u>	<u>828</u>	<u>104</u>	<u>46,930.7400</u>	<u>589.9284</u>	<u>(4.7366)</u>

### **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (636, of which 541 are applicable to District schools other than charter schools and 95 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to English Language Learner (ELL) students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: 28 of the 187 teachers in our test 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>5</sup> Thirty-six of the 187 teachers (19 percent) in our test taught at charter schools and 14 of the 28 teachers with exceptions (50 percent) taught at charter schools.

### **Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

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

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<sup>5</sup> For teachers, the material noncompliance is composed of Findings 3, 12, 18, 31, 35, 43, 47, 51, 52, 53, 60, 61, 63, 64, and 66 on *SCHEDULE D.*

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	42.6851	1.126	48.0634
102 Basic 4-8	27.7821	1.000	27.7821
103 Basic 9-12	10.7820	1.004	10.8251
111 Grades K-3 with Exceptional Student Education (ESE) Services	4.5038	1.126	5.0713
112 Grades 4-8 with ESE Services	(1.6671)	1.000	(1.6671)
113 Grades 9-12 with ESE Services	(.2749)	1.004	(.2760)
130 English for Speakers of Other Languages (ESOL)	(74.7993)	1.147	(85.7948)
254 ESE Support Level 4	(5.4469)	3.548	(19.3256)
255 ESE Support Level 5	(.5570)	5.104	(2.8429)
300 Career Education 9-12	(7.2442)	1.004	(7.2732)
Subtotal	<u>(4.2364)</u>		<u>(25.4377)</u>
<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	8.9778	1.126	10.1090
102 Basic 4-8	15.6569	1.000	15.6569
111 Grades K-3 with ESE Services	(1.0000)	1.126	(1.1260)
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
130 ESOL	(23.1349)	1.147	(26.5357)
Subtotal	<u>(.5002)</u>		<u>(2.8958)</u>
<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	51.6629	1.126	58.1724
102 Basic 4-8	43.4390	1.000	43.4390
103 Basic 9-12	10.7820	1.004	10.8251
111 Grades K-3 with ESE Services	3.5038	1.126	3.9453
112 Grades 4-8 with ESE Services	(2.6671)	1.000	(2.6671)
113 Grades 9-12 with ESE Services	(.2749)	1.004	(.2760)
130 ESOL	(97.9342)	1.147	(112.3305)
254 ESE Support Level 4	(5.4469)	3.548	(19.3256)
255 ESE Support Level 5	(.5570)	5.104	(2.8429)
300 Career Education 9-12	(7.2442)	1.004	(7.2732)
Total	<u>(4.7366)</u>		<u>(28.3335)</u>

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A5.)

# SCHEDULE C

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0261</u>	<u>#0271</u>	<u>#0301</u>	
101 Basic K-3	4.2940	.4998	16.6882	21.4820
102 Basic 4-8	.....	.9055	10.0674	10.9729
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with Exceptional Student Education (ESE) Services	.4998	.5038	.....	1.0036
112 Grades 4-8 with ESE Services	.....	(.5002)	.....	(.5002)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 English for Speakers of Other Languages (ESOL)	(4.2940)	(.4053)	(26.7556)	(31.4549)
254 ESE Support Level 4	(.4998)	(.0036)	.....	(.5034)
255 ESE Support Level 5	.....	(1.0000)	.....	(1.0000)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Balance Forward</b>
		<b><u>#0351</u></b>	<b><u>#0411</u></b>	<b><u>#0421</u></b>	<b><u>#0651</u></b>	
101	21.4820	.....	6.2205	13.2692	.9140	41.8857
102	10.9729	.....	6.7176	8.1532	.3998	26.2435
103	.0000	5.3782	.....	.....	.....	5.3782
111	1.0036	.....	.5002	.....	1.0000	2.5038
112	(.5002)	.....	(.5001)	.....	.....	(1.0003)
113	.0000	(.5000)	.....	.....	.....	(.5000)
130	(31.4549)	(4.8782)	(12.4380)	(21.4224)	(1.3138)	(71.5073)
254	(.5034)	.....	(.5002)	.....	(1.0000)	(2.0036)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	<u>.0000</u>	<u>(2.8630)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.8630)</u>
Total	<u>.0000</u>	<u>(2.8630)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.8630)</u>

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

**Proposed Adjustments (1)**

<b><u>No.</u></b>	<b><u>Brought Forward</u></b>	<b><u>#0671</u></b>	<b><u>#0721</u></b>	<b><u>#0762</u></b>	<b><u>#2102*</u></b>	<b><u>Balance Forward</u></b>
101	41.8857	.7994	.....	.....	.4998	43.1849
102	26.2435	1.2052	.....	.....	8.6264	36.0751
103	5.3782	.....	3.3412	1.2874	.....	10.0068
111	2.5038	2.0000	.....	.....	(.4998)	4.0040
112	(1.0003)	.....	.....	.....	.....	(1.0003)
113	(.5000)	.....	.5000	.5003	.....	.5003
130	(71.5073)	(2.0046)	.....	(1.2874)	(8.6264)	(83.4257)
254	(2.0036)	(2.0000)	(.9430)	(.5003)	.....	(5.4469)
255	(1.0000)	.....	.4430	.....	.....	(.5570)
300	<u>(2.8630)</u>	.....	<u>(4.3147)</u>	<u>(.0665)</u>	.....	<u>(7.2442)</u>
Total	<u>(2.8630)</u>	<u>.0000</u>	<u>(.9735)</u>	<u>(.0665)</u>	<u>.0000</u>	<u>(3.9030)</u>

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

\*Charter School

<b>No.</b>	<b>Brought Forward</b>	<b>Proposed Adjustments (1)</b>			<b>Total</b>
		<b>#2121*</b>	<b>#2123*</b>	<b>#7004</b>	
101 Basic K-3	43.1849	5.0551	3.4229	.....	51.6629
102 Basic 4-8	36.0751	6.0253	1.0052	.3334	43.4390
103 Basic 9-12	10.0068	.....	.....	.7752	10.7820
111 Grades K-3 with ESE Services	4.0040	(.5002)	.....	.....	3.5038
112 Grades 4-8 with ESE Services	(1.0003)	(1.0000)	.....	(.6668)	(2.6671)
113 Grades 9-12 with ESE Services	.5003	.....	.....	(.7752)	(.2749)
130 ESOL	(83.4257)	(10.0804)	(4.4281)	.....	(97.9342)
254 ESE Support Level 4	(5.4469)	.....	.....	.....	(5.4469)
255 ESE Support Level 5	(.5570)	.....	.....	.....	(.5570)
300 Career Education 9-12	<u>(7.2442)</u>	.....	.....	.....	<u>(7.2442)</u>
<b>Total</b>	<u>(3.9030)</u>	<u>(.5002)</u>	<u>.0000</u>	<u>(.3334)</u>	<u>(4.7366)</u>

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

\*Charter School

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

### Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE), Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* 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 not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Manatee County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

**Proposed Net  
Adjustments  
(Unweighted FTE)**

*Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

#### **Oneco Elementary School (#0261)**

1. [Ref. 26101] 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	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	.0000

2. [Ref. 26102] An English Language Learner (ELL) Committee was not convened within 30 school days prior to one ELL student's Date Entered United States School (DEUSS) anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4112	
130 ESOL	<u>(.4112)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Oneco Elementary School (#0261)** (Continued)

3. [Ref. 26170/71] The parents of the ELL students taught by two teachers were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 26170</u>		
101 Basic K-3	1.3704	
130 ESOL	<u>(1.3704)</u>	.0000
<u>Ref. 26171</u>		
101 Basic K-3	2.5124	
130 ESOL	<u>(2.5124)</u>	.0000
		<u>.0000</u>

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

4. [Ref. 27101] Two 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	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

5. [Ref. 27102] The files for two ESE students did not contain *Individual Educational Plans (IEPs)* that covered the February 2015 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4998	
102 Basic 4-8	.5002	
111 Grades K-3 with ESE Services	(.4998)	
112 Grades 4-8 with ESE Services	<u>(.5002)</u>	.0000

6. [Ref. 27103] An ELL Committee was not convened within 30 school days prior to one ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4053	
130 ESOL	<u>(.4053)</u>	.0000

7. [Ref. 27105] An *IEP* prepared on December 18, 2014, for one ESE student was not accompanied by a *Matrix of Services* form. Additionally, there was no evidence that the prior *Matrix of Services* form, dated March 13, 2014, had been reviewed when the above-noted *IEP* was prepared. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

111 Grades K-3 with ESE Services	.5036	
254 ESE Support Level 4	(.5036)	.0000
		<u>.0000</u>

**Palmetto Elementary School (#0301)**

8. [Ref. 30104] The course schedules for several students were incorrectly reported. The School’s daily instructional schedule supported 1,825 instructional minutes per week and met the minimum reporting of Class Minutes Weekly (CMW); however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedule. Rather, we noted that the students were generally reported for 2,050 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s daily instructional schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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9. [Ref. 30101] The English language proficiencies of 13 ELL students were assessed on the Comprehensive English Language Learning Assessment (CELLA) Test in March 2014; however, the CELLA scores were not available when the ELL Committees convened in May 2014, and prior assessments were used for determining the students’ continued ESOL placement beyond 3 years from the students’ DEUSS. In this instance, other English language proficiency tests should have been employed to make the assessments. We propose the following adjustment:

101 Basic K-3	6.7888	
102 Basic 4-8	4.2430	
130 ESOL	(11.0318)	.0000

10. [Ref. 30102] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4243	
130 ESOL	(.4243)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Palmetto Elementary School (#0301)** (Continued)

11. [Ref. 30103] The files for two ELL students did not contain evidence that the students' parents were notified of the students' ESOL placement. We propose the following adjustment:

101 Basic K-3	1.6972	
130 ESOL	<u>(1.6972)</u>	.0000

12. [Ref. 30170/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students 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. 30170</u>		
101 Basic K-3	3.7548	
130 ESOL	<u>(3.7548)</u>	.0000

<u>Ref. 30171</u>		
101 Basic K-3	4.0231	
130 ESOL	<u>(4.0231)</u>	.0000

<u>Ref. 30172</u>		
102 Basic 4-8	5.8244	
130 ESOL	<u>(5.8244)</u>	<u>.0000</u>

.0000

**Palmetto High School (#0351)**

13. [Ref. 35101] The files for three ELL students' contained unsigned *ELL Committee Meeting Recommendations* forms authorizing the students' continued ESOL placement beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	2.1630	
130 ESOL	<u>(2.1630)</u>	.0000

14. [Ref. 35102] ELL Committees were not convened for two ELL students by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placement beyond 3 years from the students' DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

103 Basic 9-12	1.1495	
130 ESOL	<u>(1.1495)</u>	.0000

15. [Ref. 35103] The file for one ELL student in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.8598	
130 ESOL	<u>(.8598)</u>	.0000

16. [Ref. 35104] The *Educational Plan (EP)* for one ESE student enrolled in the Gifted Program indicated an anticipated duration for services through May 6, 2014, which was prior to the October 2014 reporting survey period and a new *EP* was not prepared until December 1, 2014. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	.0000

17. [Ref. 35105] The timecards for 13 Career Education 9-12 students who participated in on-the-job training (OJT) were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(2.8630)</u>	(2.8630)
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18. [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 Middle Grades Integrated Curriculum and Physical Education but taught a course that required certification in Math. We propose the following adjustment:

103 Basic 9-12	.7059	
130 ESOL	<u>(.7059)</u>	<u>.0000</u>
		<u>(2.8630)</u>

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

19. [Ref. 41101] The course schedules for several students were incorrectly reported. The School's daily instructional schedule supported 1,850 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's daily instructional schedule. Rather, the *(Finding Continues on Next Page)*

**Findings**

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

students were generally reported for 2,050 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s daily instructional schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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20. [Ref. 41102] 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	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

21. [Ref. 41103] The *EP* for one student in the Gifted Program had expired prior to the February 2015 reporting survey period and a new *EP* was not prepared until May 11, 2015. We propose the following adjustment:

102 Basic 4-8	.5001	
112 Grades 4-8 with ESE Services	<u>(.5001)</u>	.0000

22. [Ref. 41104] ELL Committees were not convened for seven ELL students by October 1 to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We propose the following adjustment:

101 Basic K-3	2.4882	
102 Basic 4-8	3.3160	
130 ESOL	<u>(5.8042)</u>	.0000

23. [Ref. 41105] The *ELL Committee Meeting Recommendations* forms for seven ELL students that documented the need for the students’ continued ESOL placements beyond 3 years from the students’ DEUSS did not include the names or signatures of the ELL Committee participants. We propose the following adjustment:

101 Basic K-3	2.4882	
102 Basic 4-8	2.9015	
130 ESOL	<u>(5.3897)</u>	.0000

**Findings**

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

24. [Ref. 41106] The files for two ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.2441	
130 ESOL	<u>(1.2441)</u>	<u>.0000</u>
		<u>.0000</u>

**Samoset Elementary School (#0421)**

25. [Ref. 42106] The course schedules for several students were incorrectly reported. The School’s daily instructional schedule supported 1,850 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedule. Rather, the students were generally reported for 2,050 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s daily instructional schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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26. [Ref. 42101] The ELL Committee did not document any of the criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, prior to recommending one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

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

27. [Ref. 42102] The files for six ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the reporting survey periods. We also noted that ELL Committees were not convened for two of the students by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placement beyond 3 years from the students’ DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

101 Basic K-3	2.4882	
102 Basic 4-8	2.4882	
130 ESOL	<u>(4.9764)</u>	.0000

28. [Ref. 42103] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8294	
130 ESOL	<u>(.8294)</u>	.0000

29. [Ref. 42104] The *ELL Committee Meeting Recommendations* form for one ELL student that documented the need for the student's continued ESOL placement beyond 3 years from the student's DEUSS was not signed by the ELL Committee participants. We propose the following adjustment:

102 Basic 4-8	.8294	
130 ESOL	<u>(.8294)</u>	.0000

30. [Ref. 42105] The file for one ELL student contained an undated *ELL Committee Meeting Recommendations* form recommending the student's continued ESOL placement beyond 3 years from the student's DEUSS. As a result, the School's records did not demonstrate that the ELL Committee had convened prior to the reporting survey periods. We propose the following adjustment:

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

31. [Ref. 42170/71/72] Three teachers were teaching out of field in ESOL and the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 42170</u>		
101 Basic K-3	3.2196	
130 ESOL	<u>(3.2196)</u>	.0000

<u>Ref. 42171</u>		
101 Basic K-3	5.9026	
130 ESOL	<u>(5.9026)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

<u>Ref. 42172</u>		
102 Basic 4-8	4.0062	
130 ESOL	<u>(4.0062)</u>	<u>.0000</u>
		<u>.0000</u>

**Braden River Elementary School (#0651)**

32. [Ref. 65103] The course schedules for several students were incorrectly reported. The School’s daily instructional schedule supported 1,750 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedule. Rather, we noted that the students were reported for varying amounts of CMW ranging from 1,780 CMW to 2,280 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s daily instructional schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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33. [Ref. 65101] One ESE student was not reported in accordance with the student’s *Matrix of Services* forms. We propose the following adjustment:

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

34. [Ref. 65102] An ELL Committee was not convened by October 1 to consider one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3998	
130 ESOL	<u>(.3998)</u>	.0000

35. [Ref. 65170] One teacher was teaching out of field in ESOL and the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Braden River Elementary School (#0651)** (Continued)

101 Basic K-3	.9140	
130 ESOL	(.9140)	.0000
		<u>.0000</u>

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

36. [Ref. 67104] The course schedules for several students were incorrectly reported. The School’s daily instructional schedule supported 1,750 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedule. Rather, we noted that the students were reported for varying amounts of CMW ranging from 1,710 CMW to 1,970 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s daily instructional schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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37. [Ref. 67101] ELL Committees were not convened by October 1 to consider two ELL students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that the DEUSS was incorrectly recorded in both students’ files. We propose the following adjustment:

102 Basic 4-8	1.2052	
130 ESOL	(1.2052)	.0000

38. [Ref. 67102] The file for one ELL student did not contain any documentation to support the student’s initial ESOL placement. We propose the following adjustment:

101 Basic K-3	.7994	
130 ESOL	(.7994)	.0000

39. [Ref. 67103] Two 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	
254 ESE Support Level 4	(2.0000)	.0000
		<u>.0000</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

40. [Ref. 72101] 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	(.4430)	
255 ESE Support Level 5	<u>.4430</u>	.0000

41. [Ref. 72102] The timecards for five Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We also noted that one of the students was absent from school during the reporting survey period and should not have been reported for FEFP funding. We propose the following audit adjustment:

103 Basic 9-12	(.1534)	
300 Career Education 9-12	<u>(.8201)</u>	(.9735)

42. [Ref. 72103] The file for one ESE student did not contain a *Matrix of Services* form to accompany the student's *IEP* dated May 7, 2014. We propose the following adjustment:

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

43. [Ref. 72170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Art but taught a course that required certification in Web Development. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	3.4946	
300 Career Education 9-12	<u>(3.4946)</u>	.0000
		<u>(.9735)</u>

**Braden River High School (#0762)**

44. [Ref. 76202] The timecard for one Career Education 9-12 student who participated in OJT did not evidence any work hours during the February 2015 reporting survey week. We propose the following adjustment:

300 Career Education 9-12	<u>(.0665)</u>	(.0665)
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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Braden River High School (#0762)** (Continued)

45. [Ref. 76203] The file for one ELL student contained an unsigned *ELL Committee Meeting Recommendations* form authorizing the students' continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.8572	
130 ESOL	<u>(.8572)</u>	.0000

46. [Ref. 76204] The *IEP* for one ESE student that was prepared on November 14, 2014, was not accompanied by a *Matrix of Services* form and there was no evidence that the *Matrix of Services* form prepared on November 10, 2013, had been reviewed when the student's new *IEP* was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5003	
254 ESE Support Level 4	<u>(.5003)</u>	.0000

47. [Ref. 76270] One teacher taught 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 students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.4302	
130 ESOL	<u>(.4302)</u>	.0000
		<u>(.0665)</u>

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

48. [Ref. 210201] The file for one ESE student did not contain an *IEP* covering the October 2014 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4998	
111 Grades K-3 with ESE Services	<u>(.4998)</u>	.0000

49. [Ref. 210202] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8524	
130 ESOL	<u>(.8524)</u>	.0000

**Findings**

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

50. [Ref. 210203] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.8703	
130 ESOL	<u>(.8703)</u>	.0000

51. [Ref. 210270/71] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the students taught by one of the teachers (Ref. 210271) were not notified of the teacher’s out-of-field status. We propose the following adjustments:

<u>Ref. 210270</u>		
102 Basic 4-8	1.2212	
130 ESOL	<u>(1.2212)</u>	.0000

<u>Ref. 210271</u>		
102 Basic 4-8	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000

52. [Ref. 210272/74] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field in Social Science (Ref. 210272) or Math (Ref. 210274). We also noted that the students’ parents were not notified of one of the teacher’s (Ref. 210272) out-of-field status. We propose the following adjustments:

<u>Ref. 210272</u>		
102 Basic 4-8	.4410	
130 ESOL	<u>(.4410)</u>	.0000

<u>Ref. 210274</u>		
102 Basic 4-8	.9555	
130 ESOL	<u>(.9555)</u>	.0000

53. [Ref. 210273] The parents of the ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL until January 2015, which was after the October 2014 reporting survey period. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

102 Basic 4-8	1.7860	
130 ESOL	<u>(1.7860)</u>	.0000
		<u>.0000</u>

**Manatee Charter School (#2121)**

54. [Ref. 212101] The course schedules for several students were incorrectly reported. The School's daily instructional schedule supported 1,575 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's daily instructional schedule. Rather, the students were reported for varying amounts of CMW ranging from 1,705 to 2,255 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school's bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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55. [Ref. 212102] One student was not in membership during the February 2015 reporting survey week and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.5002)</u>	(.5002)
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56. [Ref. 212103] The file for one ESE student did not contain an *EP* covering the reporting survey periods. We propose the following adjustment:

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

57. [Ref. 212104] ELL Committees were not convened by October 1 to consider three ELL students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	.0390	
102 Basic 4-8	.8140	
130 ESOL	<u>(.8530)</u>	.0000

**Findings**

**Manatee Charter School (#2121) (Continued)**

58. [Ref. 212105] The files for three ELL students did not contain *ELL Student Plans* covering the 2014-15 school year. We also noted that the files for two of these students did not contain evidence that the parents of the students had been notified of the students' ESOL placements and the file for one of the students did not contain documentation to support the student's initial placement into the ESOL Program. We propose the following adjustment:

101 Basic K-3	1.1647	
102 Basic 4-8	.8718	
130 ESOL	<u>(2.0365)</u>	.0000

59. [Ref. 212106] One student was incorrectly reported in the ESOL Program. The 2<sup>nd</sup>-grade student scored English proficient on the March 2014 CELLA test and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.8096	
130 ESOL	<u>(.8096)</u>	.0000

60. [Ref. 212170/71/73/74] Four teachers were not properly certified and were not approved by the Charter School Board to teach out of field in Reading (Ref. 212170/71), Elementary Education and ESOL (Ref. 212173), and ESOL (Ref. 212174), respectively. 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. 212170</u>		
102 Basic 4-8	.5138	
130 ESOL	<u>(.5138)</u>	.0000

<u>Ref. 212171</u>		
102 Basic 4-8	.9116	
130 ESOL	<u>(.9116)</u>	.0000

<u>Ref. 212173</u>		
101 Basic K-3	1.2296	
130 ESOL	<u>(1.2296)</u>	.0000

<u>Ref. 212174</u>		
102 Basic 4-8	1.8280	
130 ESOL	<u>(1.8280)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Manatee Charter School (#2121)** (Continued)

61. [Ref. 212172] One teacher did not hold a valid Florida teaching certificate during the 2014-15 school year and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	1.8122	
102 Basic 4-8	.0861	
130 ESOL	<u>(1.8983)</u>	.0000
		<u>(.5002)</u>

**Imagine Charter School at North Manatee (#2123)**

62. [Ref. 212301] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4022	
130 ESOL	<u>(.4022)</u>	.0000

63. [Ref. 212370/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the students' parents were not notified of two of the teachers' out-of-field status in ESOL (Ref. 212371/72). We propose the following adjustments:

<u>Ref. 212370</u>		
101 Basic K-3	1.7761	
130 ESOL	<u>(1.7761)</u>	.0000
 <u>Ref. 212371</u>		
101 Basic K-3	1.1830	
130 ESOL	<u>(1.1830)</u>	.0000
 <u>Ref. 212372</u>		
101 Basic K-3	.4638	
130 ESOL	<u>(.4638)</u>	.0000

64. [Ref. 212373] One teacher taught Primary Language Arts to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

		<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b>Findings</b>			
<b>Imagine Charter School at North Manatee (#2123) (Continued)</b>			
102 Basic 4-8	.6030		
130 ESOL	<u>(.6030)</u>		<u>.0000</u>
			<u>.0000</u>
<b>eTech School of Manatee (#7004)</b>			
65. [Ref. 700401] The reported course schedule for one virtual education ESE student enrolled in the Gifted Program included two full-year courses that the student did not complete. We also noted that the student's file did not contain an <i>EP</i> covering the 2014-15 school year. We propose the following adjustment:			
102 Basic 4-8	.3334		
112 Grades 4-8 with ESE Services	<u>(.6668)</u>		(.3334)
66. [Ref. 700470/71] Two virtual education teachers were not properly certified and were not approved by the School Board to teach out of field in Science (Ref. 700470) or Health Education (Ref. 700471). 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. 700470</u>			
103 Basic 9-12	.3794		
113 Grades 9-12 with ESE Services	<u>(.3794)</u>		.0000
<u>Ref. 700471</u>			
103 Basic 9-12	.3958		
113 Grades 9-12 with ESE Services	<u>(.3958)</u>		<u>.0000</u>
			<u>(.3334)</u>
<b>Proposed Net Adjustment</b>			<b><u>(4.7366)</u></b>

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS
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We recommend that Manatee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership during the survey week and in attendance at least 1 day of the reporting survey period are reported for Florida Education Finance Program (FEFP) funding; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (3) students' course schedules are reported in accordance with the instructional minutes as represented on the Schools' daily instructional schedules; (4) parents are timely notified of their children's English for Speakers of Other Languages (ESOL) placements; (5) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the 3-year base period) is assessed by October 1 if the students' Date Entered United States School (DEUSS) falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS anniversary date and English Language Learner (ELL) Committees are timely convened subsequent to these assessments; (6) ELL Committees consider and document the criteria specified in State Board of Education (SBE) Rule 6A-6.0902(2)(a)3, Florida Administrative Code (FAC), when recommending students' continued ESOL placements and the *ELL Committee Meeting Recommendations* forms are signed and dated by the participants; (7) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (8) students assessed as English proficient are exited from the ESOL Program or retained in ESOL based on the placement recommendations of ELL Committees; (9) documentation is retained to support students' initial placement in the ESOL Program; (10) student's DEUSS dates are accurately recorded; (11) *Individual Educational Plans (IEPS)*, *Educational Plans*, *Matrix of Services* forms, and *ELL Student Plans* are timely prepared and are retained in the students' files; (12) the results of students' current English language proficiency assessments are available and are considered by ELL Committees when determining students' continued ESOL placements; (13) Exceptional Student Education students are reported in accordance with the students' *Matrix of Services* forms that are timely completed and maintained in the students' files; (14) there is evidence of review of the *Matrix of Services* forms when a new *IEP* is written and, if services have changed or if the current *Matrix of Services* form is beyond 3 years old, a new form is developed to ensure that such forms accurately reflect the current *IEP* services in effect during the reporting survey period; (15) students in Career Education 9-12 who participate in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (16) course schedules and the associated FTE for virtual education students are only reported for courses that have been successfully completed; (17) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (18) parents are timely notified when their children are assigned to teachers teaching out of field; and (19) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

## REGULATORY CITATIONS

### **Reporting**

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*  
*FTE General Instructions 2014-15*

### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*  
*FTE General Instructions 2014-15*

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

### **ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English Language Learners*

### **Career Education On-The-Job Attendance**

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

### **Career Education On-The-Job Funding Hours**

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

*FTE General Instructions 2014-15*

### **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, Florida Administrative Code, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, Florida Administrative Code, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, Florida Administrative Code, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

*Matrix of Services Handbook (2012 Revised Edition)*

### **Teacher Certification**

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

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

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

### **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

### **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Manatee County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

## **1. The District**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Manatee County, Florida. Those services are provided primarily to prekindergarten through 12<sup>th</sup>-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 (SBE). The geographic boundaries of the District are those of Manatee County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 63 District schools other than charter schools, 12 charter schools, 1 District cost center, and 2 virtual education cost centers serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$109.5 million was provided through the FEFP to the District for the District-reported 46,930.74 unweighted FTE as recalibrated, which included 5,842.89 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## **2. FEFP**

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12<sup>th</sup>-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

## **3. FTE Student Enrollment**

The funding provided by the FEFP is based 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 student enrollment. For example, for prekindergarten through 3<sup>rd</sup> grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six

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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

#### **4. Recalibration of FTE to 1.0**

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

#### **5. 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 obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

#### **6. FTE Reporting Survey Periods**

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

#### **7. Educational Programs**

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) English for Speakers of Other Languages, (3) Exceptional Student Education, and (4) Career Education 9-12.

## 8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, Florida Administrative Code, *Finance and Administration*

SBE Rules, Chapter 6A-4, Florida Administrative Code, *Certification*

SBE Rules, Chapter 6A-6, Florida Administrative Code, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Oneco Elementary School	1 through 3
2. Orange Ridge-Bullock Elementary School	4 through 7
3. Palmetto Elementary School	8 through 12
4. Palmetto High School	13 through 18
5. Blanche H. Daughtrey Elementary School	19 through 24
6. Samoset Elementary School	25 through 31
7. Braden River Elementary School	32 through 35
8. Sea Breeze Elementary School	36 through 39
9. Lakewood Ranch High School	40 through 43
10. Braden River High School	44 through 47
11. Access to Education	NA
12. Team Success A School of Excellence*	48 through 53
13. Manatee Charter School*	54 through 61
14. Imagine Charter School at North Manatee*	62 through 64
15. Manatee Virtual Instruction Program	NA
16. eTech School of Manatee	65 and 66

\* Charter School



Sherrill F. Norman, 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 ON STUDENT TRANSPORTATION

We have examined the Manatee County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (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 supporting management's assertion 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.

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Manatee County District School Board complied, in all material respects, with State requirements relating to the

classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*,<sup>6</sup> we are required to report all deficiencies considered to be significant deficiencies or material weaknesses<sup>6</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters, accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

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 SBE, 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,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
December 20, 2016

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<sup>6</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

# SCHEDULE F

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

Any student who is transported by the Manatee County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (437) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (32,109) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	112
Hazardous Walking	767
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	1,427
All Other Florida Education Finance Program Eligible Students	<u>29,803</u>
Total	<u>32,109</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 in our error-rate determination.

We noted the following material noncompliance: exceptions involving their reported ridership classification or eligibility for State transportation funding for 62 of 394 students in our student transportation test.<sup>7</sup>

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<sup>7</sup> For student transportation, the material noncompliance is composed of Findings 11, 12, 13, 14, 18, 19, 20, and 21 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(5)	-	-
Our tests included 394 of the 32,109 students reported as being transported by the District.	-	62	(17)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 989 students.	-	<u>989</u>	<u>(984)</u>
Total	<u>(5)</u>	<u>1,051</u>	<u>(1,001)</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.

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Manatee County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

### Students Transported Proposed Net Adjustments

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 73] Our general tests disclosed that the District had not reported one of the buses that should have been included with its reported data for the June 2015 reporting survey period. District personnel indicated that the students were relocated to a different school for their extended school year (ESY) program following the survey week, which resulted in the failure to report the ridership data. We requested supporting documentation of membership and ridership category eligibility and our review disclosed that three students appeared to meet the eligibility requirements for reporting: two students in the All Other FEFP Eligible Students ridership category (one student for *(Finding Continues on Next Page)*)

**Findings**

10 days in term [DIT] and one student for 7 DIT), and one student in the Individuals with Disabilities Education Act (IDEA) – Prekindergarten (PK) through Grade 12, Weighted ridership category for 10 DIT). The final resolution of this Finding and any applicable adjustment for the District’s underreporting of student ridership rests with the Department of Education.

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2. [Ref. 51/72] Our general test of student ridership disclosed that 441 students (183 students in the July 2014 reporting survey period [Ref. 51] and 258 students in the June 2015 reporting survey period [Ref. 72]) were incorrectly reported in the All Other FEFP Eligible Students ridership category (437 students) or Hazardous Walking ridership category (4 students). The students were not IDEA students who were enrolled for ESY services or enrolled in a nonresidential Department of Juvenile Justice Program; consequently, none of the 441 students were eligible for State transportation funding. We propose the following adjustment:

**Ref. 51**

**July 2014 Survey**

19 Days in Term

All Other FEFP Eligible Students	(183)	(183)
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**Ref. 72**

**June 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(30)	
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10 Days in Term

Hazardous Walking	(4)	
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All Other FEFP Eligible Students	(224)	(258)
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3. [Ref. 52] Thirty PK students in our test were reported for an incorrect number of DIT. The students were reported for 90 DIT but should have been reported for 36 or 54 DIT, in accordance with the schools’ instructional calendars and the students’ individual schedules. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(9)	
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All Other FEFP Eligible Students	(1)	
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**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

54 Days in Term

IDEA - PK through Grade 12, Weighted	3	
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36 Days in Term

IDEA - PK through Grade 12, Weighted	6	
All Other FEFP Eligible Students	1	

**February 2015 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(19)	
All Other FEFP Eligible Students	(1)	

54 Days in Term

IDEA - PK through Grade 12, Weighted	9	
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36 Days in Term

IDEA - PK through Grade 12, Weighted	10	
All Other FEFP Eligible Students	<u>1</u>	0

4. [Ref. 53] Our general tests disclosed that 12 students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students were not classified as IDEA students. We determined that 2 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category and that the remaining 10 students were not eligible for State transportation funding. We propose the following adjustment:

**October 2014 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(12)	
All Other FEFP Eligible Students	<u>2</u>	(10)

5. [Ref. 54] Our general tests disclosed that 11 PK students were incorrectly reported in the Hazardous Walking ridership category. This ridership category is designated for eligible students attending kindergarten through 6<sup>th</sup>-grade at an elementary school. We determined that 1 student was eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category, 2 students were eligible for reporting in the All Other FEFP Eligible Students ridership category, and the remaining 8 students were not otherwise eligible for State transportation funding. We propose the following adjustment:

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**October 2014 Survey**

90 Days in Term

Hazardous Walking	(11)	
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>2</u>	(8)

6. [Ref. 55] Our general tests disclosed that 11 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as IDEA students and were not children of students enrolled in a Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students	(6)	
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**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(5)</u>	(11)
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7. [Ref. 56] Our general tests disclosed that five students were incorrectly reported for State transportation funding. The students were provided transportation from school to home on bus routes serving only those students attending after-school tutoring activities. We propose the following adjustment:

**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(5)</u>	(5)
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8. [Ref. 57] Our general tests disclosed that seven students were incorrectly reported in the All Other FEFP Eligible Students ridership category. We noted that the students were either not listed on the bus drivers' reports (four students) or were not marked as being transported (three students) during the reporting survey periods. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	
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**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(6)</u>	(7)
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**Findings**

9. [Ref. 58/71] Our general tests disclosed exceptions involving five buses, nine routes, and the associated ridership of the 380 students reported on these buses or routes. The reported number of buses in operation (Ref. 71) was overstated by five buses that included the reporting of 339 students (Ref. 58) as follows:

- a. Two buses with the same bus number were utilized by the District and a Charter School in the October 2014 and February 2015 reporting survey periods; consequently, the two buses were only counted as one bus in operation during each of the reporting surveys resulting in an overall underreporting of two buses.
- b. A typographical error on the record of one student in the October 2014 reporting survey period resulted in the incorrect inclusion of one unique bus number.
- c. The supporting bus driver reports were not available at the time of our examination and could not be subsequently located for two buses in the October 2014 reporting survey period and four buses in the February 2015 reporting survey period.

Additionally, we noted that 41 students on the nine routes (Ref. 58) were not marked as riding the bus. Consequently, the ridership of the 380 students reported on these buses and routes was not documented. We propose the following adjustments:

**Ref. 71**

**October 2014 Survey**

Number of Buses in Operation (2)

**February 2015 Survey**

Number of Buses in Operation (3)  
(5)

**Ref. 58**

**October 2014 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)  
All Other FEFP Eligible Students (149)

**February 2015 Survey**

90 Days in Term

Teenage Parents and Infants (2)  
Hazardous Walking (38)  
IDEA - PK through Grade 12, Weighted (1)  
All Other FEFP Eligible Students (189) (380)

**Findings**

10. [Ref. 59] Our general tests disclosed that six students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were enrolled in private schools (three students) or in a Virtual Instruction Program that was not on a public school campus (three students) during the reporting survey periods. In addition, three of the students were not marked as riding a bus during the reporting survey periods. Consequently, the six students should not have been reported for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students	(4)	
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**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(2)	(6)
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11. [Ref. 60] Thirty-five students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that 31 students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining 4 students were not eligible for State transportation funding. We propose the following adjustments:

**July 2014 Survey**

14 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	

**October 2014 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	7	

**February 2015 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(17)	
All Other FEFP Eligible Students	15	

36 Days in Term

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

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<b>June 2015 Survey</b>		
<u>10 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	(4)
12. [Ref. 61] The <i>IEP</i> for one student in our test did not document the need for ESY services in the July 2014 reporting survey period; consequently, the student was not eligible for State Transportation funding. We propose the following adjustment:		
<b>July 2014 Survey</b>		
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)
13. [Ref. 62] One student in our test was not in membership during the reporting survey period; therefore, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:		
<b>October 2014 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(1)
14. [Ref. 63] Forty students (8 students were in our test) were not marked as being transported (39 students) or were not listed (1 student) on the supporting bus drivers' reports. Consequently, the students should not have been reported for State transportation funding. Additionally, the <i>IEP</i> for one of the test students did not support reporting the student in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:		
<b>October 2014 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(4)	
<b>February 2015 Survey</b>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	(33)	

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**June 2015 Survey**

10 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(40)
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15. [Ref. 64] Our general tests disclosed that a charter school, Visible Men Academy, incorrectly reported 25 students in the All Other FEFP Eligible Students ridership category. We noted that 3 of the students were not marked on the supporting bus drivers' reports as being transported and the other 22 students lived less than 2 miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students	(16)	
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**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(9)	(25)
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16. [Ref. 65] Our general tests disclosed that the Imagine Charter School at North Manatee incorrectly reported 57 students in the All Other FEFP Eligible Students ridership category. Four of the 57 students were not marked on the supporting bus drivers' reports as being transported and the other 53 students lived less than 2 miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students	(29)	
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**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(28)	(57)
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17. [Ref. 66] Sixty-three students attending ESY Programs in the June 2015 reporting survey period were reported for 10 DIT rather than 8 or 6 DIT, in accordance with their individual schedules. Additionally, District records did not demonstrate that two of the students were in attendance for the ESY Program during the reporting survey period. We propose the following adjustment:

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**June 2015 Survey**

10 Days in Term

IDEA - PK through Grade 12, Weighted	(62)	
All Other FEFP Eligible Students	(1)	

8 Days in Term

IDEA - PK through Grade 12, Weighted	57	
All Other FEFP Eligible Students	1	

6 Days in Term

IDEA - PK through Grade 12, Weighted	<u>3</u>	(2)
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18. [Ref. 67] Two students in our test were reported in the All Other FEFP Eligible Students ridership category but should have been reported in the IDEA-PK through Grade 12, Weighted ridership category as supported by the students' IEPs. We propose the following adjustment:

**June 2015 Survey**

10 Days in Term

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

8 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>(1)</u>	0

19. [Ref. 68] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from school and was not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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20. [Ref. 69] Five students in our test were reported in the Teenage Parents and Infants ridership category; however, District records did not evidence that the students met the criteria for enrollment in a Teenage Parent Program. Of the five students, three lived more than 2 miles from the school and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category; however, the other two students were not otherwise eligible for State transportation funding. We propose the following adjustments:

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b>October 2014 Survey</b>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(4)	
All Other FEFP Eligible Students	2	
<b>February 2015 Survey</b>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	(2)
21. [Ref. 70] Nine students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more from school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:		
<b>October 2014 Survey</b>		
<u>90 Days in Term</u>		
Hazardous Walking	(2)	
All Other FEFP Eligible Students	2	
<b>February 2015 Survey</b>		
<u>90 Days in Term</u>		
Hazardous Walking	(7)	
All Other FEFP Eligible Students	<u>7</u>	<u>0</u>
<b>Proposed Net Adjustments</b>		<b><u>(1,001)</u></b>

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Manatee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of days in term are accurately reported; (2) transportation management review their database for completeness and accuracy to ensure that all eligible students are reported for State transportation funding; (3) students are reported in the correct ridership category based on their grade level and eligibility criteria, and documentation is maintained on file to support that reporting; (4) only prekindergarten (PK) students who are classified as Individuals with Disabilities Education Act (IDEA) students or are PK students whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (5) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (6) the distance from home to assigned school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category; (7) documentation is retained to support the eligibility of teen parent students into the Teenage Parent Program for reporting in the Teenage Parents and Infants ridership category; (8) only Exceptional Student Education students whose *Individual Educational Plans (IEPs)* authorize extended school year services or students attending non-residential Department of Juvenile Justice Programs are reported for State transportation funding in the Summer surveys; (9) students reported in the IDEA – PK through Grade 12, Weighted ridership category are identified as IDEA students and are documented as meeting one of the five criteria required for reporting in a weighted ridership category as supported by the students' *IEPs*; (10) only those students transported to or from programs and locations that are eligible for State transportation funding are reported; and (11) only eligible students in kindergarten through 6<sup>th</sup>-grade attending elementary schools who live less than 2 miles from school are reported in the Hazardous Walking ridership category.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*  
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*  
Section 1011.68, Florida Statutes, *Funds for Student Transportation*  
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation Student Transportation General Instructions 2014-15*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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, 2015, the District received \$6.8 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	31	329
October 2014	182	15,805
February 2015	181	15,625
June 2015	<u>43</u>	<u>350</u>
Total	<u>437</u>	<u>32,109</u>

### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE



## SCHOOL BOARD

Charlie Kennedy  
*Chair*

John A. Colón  
*Vice Chair*

Karen Carpenter  
Gina Messenger  
Dave "Watchdog" Miner

## SUPERINTENDENT

Diana Greene, Ph.D.

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## SCHOOL DISTRICT OF MANATEE COUNTY

December 20, 2016

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Room 476A  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Noted below is the School District of Manatee County's responses to the Preliminary and Tentative Report for the Florida Education Finance Program (FEFP), Full-Time Equivalent Student Enrollment (FTE), and Student Transportation for the fiscal year ended June 30, 2015. The Executive Leadership Team of the District and School Administrators are committed to the implementation of the recommendations to increase accountability, transparency, and to promote effective and efficient operations throughout the District.

### **Oneco Elementary School (#0261) Finding Nos. 1-3**

Response: Oneco Elementary School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

### **Orange Ridge-Bullock Elementary (#0271) Finding Nos. 4-7**

Response: Orange Ridge-Bullock Elementary School agrees with the findings, regulatory citations, and proposed adjustments. Please note that Orange Ridge-Bullock was closed at the end of the 2015-16 school year. The findings will be distributed to the School Administrators where the students were reassigned so that the necessary steps are taken to ensure the errors are not repeated in the future.

### **Palmetto Elementary School (#0301) Finding Nos. 8-12**

Response: Palmetto Elementary School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

### **Palmetto High School (#0351) Finding Nos. 13-18**

Response: Palmetto High School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

### **Blanche H. Daughtrey Elementary (#0411) Finding Nos. 19-24**

Response: Blanche H. Daughtrey Elementary School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

### **Samoset Elementary (#0421) Finding Nos. 25-31**

Response: Samoset Elementary School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

**Braden River Elementary School (#0651) Finding Nos. 32-35**

Response: Braden River Elementary School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

**Sea Breeze Elementary School (#0671) Finding Nos. 36-39**

Response: Sea Breeze Elementary School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

**Lakewood Ranch High School (#0721) Finding Nos. 40-43**

Response: Lakewood Ranch High School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

**Braden River High School (#0762) Finding Nos. 44-47**

Response: Braden River High School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

**Team Success A School of Excellence (#2102) Charter School Finding Nos. 48-53**

Response: Team Success agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

**Manatee Charter School (#2121) Finding Nos. 54-61**

Response: Manatee Charter School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

**Imagine Charter School (#2123) Finding Nos. 62-64**

Response: Imagine Charter School agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

**eTech School of Manatee (#7004) Finding Nos. 65-66**

Response: eTech School of Manatee agrees with the findings, regulatory citations, and proposed adjustments. The necessary steps are being taken to ensure the errors are not repeated in the future.

**Student Transportation**

Response: The Transportation Department agrees with all categories listed in the transportation summary of findings, 1-21.

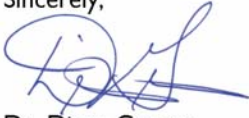
In regards to the lack of procedures with respect to the accuracy of reporting students for transportation funding, transportation is currently reviewing and will be improving the current practices and procedures our staff and the whole district is currently utilizing to submit the FEFP data to the state. A new routing system, TripSpark, is being implemented. By February 2017, the new routing system will be utilized to process FEFP data. An improvement in data accuracy is anticipated. The system will utilize student ridership equipment. This equipment will capture student ridership in real-time through student's badges. Currently, Bus Operators are required to capture FEFP data manually which presents possible inaccuracies.

District staff will be retrained on qualifying transportation program for FEFP. The retraining will encompass District charter schools to ensure accuracy of their submittals.

Transportation is aware of the inconsistencies with the data reporting procedures and will be working together with the state, internal, and District Staff to improve this process.

We appreciate the efforts and professionalism during this audit process and will continue to strive for excellence. If you have additional questions, please contact Cynthia Saunders, Deputy Superintendent of Instruction; at 941-708-8770, extension 2220.

Sincerely,



Dr. Diana Greene  
Superintendent  
School District of Manatee County