



AUDITOR GENERAL
DAVID W. MARTIN, CPA



MANATEE COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2007

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were:

	<i>District</i>
	<u>No.</u>
<i>Barbara A. Harvey, Vice-Chair from 11/21/06</i>	1
<i>Harry G. Kinman, Vice-Chair to 11/20/06; Chair from 11/21/06</i>	2
<i>Larry Simmons to 11/20/06</i>	3
<i>Jane R. Pfeilsticker from 11/21/06</i>	3
<i>Frank Brunner, Chair to 11/20/06</i>	4
<i>Robert C. Gause from 11/21/06</i>	4
<i>Walter E. Miller</i>	5

Dr. Roger Dearing, Superintendent

This examination was conducted by Mary Anne Pekkala, CPA, and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.myflorida.com/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Manatee County District School Board
 Full-Time Equivalent (FTE) Students and Student Transportation
TABLE OF CONTENTS
 For the Fiscal Year Ended June 30, 2007

	PAGE NO.
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A - Populations, Samples, and Test Results	5
Schedule B - Effect of Audit Adjustments on Weighted FTE	7
Schedule C - Audit Adjustments by School	8
Schedule D - Findings and Audit Adjustments	15
Schedule E – Recommendations and Regulatory Citations.....	56
Schedule F – Summary of Management’s Response	59
Notes to Schedules.....	60
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	64
Schedule A - Populations, Samples, and Test Results	67
Schedule B - Findings and Audit Adjustments.....	68
Schedule C – Recommendations and Regulatory Citations.....	87
Schedule D – Summary of Management’s Response	88
Notes to Schedules.....	89
MANAGEMENT'S RESPONSE.....	91

Manatee County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2007

IEP – Individual Educational Plan

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534
Fax: 488-6975

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

INDEPENDENT AUDITOR'S REPORT MANATEE COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 20, 2007, that the Manatee County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following instances of material noncompliance:

1. Teachers

Twenty-six of the 286 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of required in-service training points in ESOL strategies or required college credits for out-of-field assignments.¹

2. Students

We noted exceptions involving 42 of the 227 students in our Basic with ESE Services sample², 91 of the 976 students in our ESOL sample³, 67 of the 168 students in our ESE Support Levels 4 and 5 sample⁴, and 18 of the 138 students in our sample for Career Education 9-12 (OJT)⁵. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Manatee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007.

¹ For teachers, see SCHEDULE D, finding Nos. 8, 9, 20, 21, 22, 26, 36, 49, 50, 55, 56, 62, 75, 76, 97, 103, 107, 113, 114, 137, and 138.

² For Basic with ESE, see SCHEDULE D, finding Nos. 4, 5, 6, 13, 15, 24, 39, 54, 64, 65, 73, 74, 77, 78, 82, 86, 87, 98, 112, 117, 118, 122, 123, 129, 130, 139, and 140.

³ For ESOL, see SCHEDULE D, finding Nos. 2, 12, 16, 17, 23, 25, 27, 28, 29, 30, 31, 42, 43, 44, 45, 46, 51, 52, 53, 57, 58, 59, 60, 66, 67, 68, 69, 70, 71, 72, 79, 80, 83, 84, 88, 92, 93, 94, 101, 102, 105, 106, 108, 109, 110, 121 and 131.

⁴ For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 10, 11, 14, 18, 19, 33, 34, 35, 38, 81, 85, 89, 90, 91, 95, 96, 98, 99, 100, 104, 115, 116, 117, 119, 120, 124, 125, 126, 127, 132, 133, 134, 135, and 136.

⁵ For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 3, 7, 40, 41, 63, and 111.

The results of our examination disclosed other noncompliance with the aforementioned State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All of the noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of that noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁶ 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 compliance; the reporting of, and the preparation and maintenance of supporting documentation for, students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁶, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE 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.

⁶*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Manatee County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



David W. Martin, CPA
May 20, 2008

SCHEDULE A

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	66	100.00%	16,273	100.00%	28,341.1800	100.00%
Sample Size ⁴	26	39.39%	286	1.76%	233.6144	0.82%
Students w/Exceptions	-	-	(12)	(4.20%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	48.7629	-
2. Basic with ESE Services						
Population ³	70	100.00%	5,282	100.00%	8,870.4600	100.00%
Sample Size ⁴	26	37.14%	227	4.30%	191.5415	2.16%
Students w/Exceptions	-	-	(42)	(18.50%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(23.4232)	-
3. ESOL						
Population ³	57	100.00%	2,091	100.00%	2,978.3500	100.00%
Sample Size ⁴	23	40.35%	976	46.68%	799.1317	26.83%
Students w/Exceptions	-	-	(91)	(9.32%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(79.8603)	-
4. ESE Support Levels 4 and 5						
Population ³	46	100.00%	215	100.00%	372.4100	100.00%
Sample Size ⁴	20	43.48%	168	78.14%	141.2890	37.94%
Students w/Exceptions	-	-	(67)	(39.88%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(41.9286)	-
5. Career Education 9-12						
Population ³	12	100.00%	291	100.00%	1,181.9300	100.00%
Sample Size ⁴	4	33.33%	138	47.42%	39.3964	3.33%
Students w/Exceptions	-	-	(18)	(13.04%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(3.7221)	-

All Programs						
Population ³	72	100.00%	24,152	100.00%	41,744.3300	100.00%
Sample Size ⁴	26	36.11%	1,795	7.43%	1,404.9730	3.37%
Students w/Exceptions	-	-	(230)	(12.80%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(100.1713)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	72	100.00%	928	100.00%
Sample Size ⁴	24	33.33%	286	30.82%
Teachers w/Exceptions	-	-	(26)	(9.09%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2007. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects of the noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the reported FTE is taken to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2007

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	48.2697	1.035	49.9591
102 Basic 4-8	15.8793	1.000	15.8793
103 Basic 9-12	(15.3861)	1.088	(16.7401)
111 Grades K-3 with ESE Services	9.3886	1.035	9.7172
112 Grades 4-8 with ESE Services	(1.5700)	1.000	(1.5700)
113 Grades 9-12 with ESE Services	(31.2418)	1.088	(33.9911)
130 ESOL	(79.8603)	1.275	(101.8219)
254 ESE Support Level 4	(21.6814)	3.734	(80.9583)
255 ESE Support Level 5	(20.2472)	5.201	(105.3057)
300 Career Education 9-12	(3.7221)	1.159	(4.3139)
Total	<u>(100.1713)</u>		<u>(269.1454)</u>

¹ See NOTE A6.

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

³ Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0072</u>	<u>#0151</u>	
101 Basic K-3	1.4568	.....	.....	1.4568
102 Basic 4-8	1.0701	.....	.....	1.0701
103 Basic 9-12	.6402	(15.6420)	.....	(15.0018)
111 Grades K-3 with ESE Services	.....	.....	1.0000	1.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	(6.7252)	.....	(6.7252)
130 ESOL	(3.1671)	(1.0704)	.....	(4.2375)
254 ESE Support Level 4	.....	.....	(1.0000)	(1.0000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	(.8774)	.....	(.8774)
Total	<u>.0000</u>	<u>(24.3150)</u>	<u>.0000</u>	<u>(24.3150)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0221	#0271	#0281	#0291	
101	1.4568	1.4250	5.4048	.....	.2186	8.5052
102	1.0701	.5000	.....	.5000	.4250	2.4951
103	(15.0018)	.....	.....	.....	.....	(15.0018)
111	1.0000	(1.1589)	.5000	.1125	.....	.4536
112	.0000	.5000	.5000	(.5000)	.....	.5000
113	(6.7252)	.....	.....	.....	.....	(6.7252)
130	(4.2375)	(1.4250)	(4.5248)	(.1125)	(.6436)	(10.9434)
254	(1.0000)	(3.5000)	(1.3800)	.....	.....	(5.8800)
255	.0000	.....	(.5000)	.....	.....	(.5000)
300	(.8774)	.....	.....	.....	.....	(.8774)
Total	<u>(24.3150)</u>	<u>(3.6589)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(27.9739)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0301	#0351	#0411	#0421	
101	8.5052	6.2874	.....	17.6982	7.1441	39.6349
102	2.4951	2.5000	.....	.9000	(.5000)	5.3951
103	(15.0018)	.....	8.6155	.....	.....	(6.3863)
111	.4536	4.9800	.....	(.0450)	.....	5.3886
112	.5000	.....	.....	.....	.....	.5000
113	(6.7252)	.....	.3668	.....	.....	(6.3584)
130	(10.9434)	(9.7674)	(8.0676)	(18.5982)	(7.1441)	(54.5207)
254	(5.8800)	(4.0000)	.0000	.....	.....	(9.8800)
255	(.5000)	.....	(2.0000)	.....	.....	(2.5000)
300	(.8774)	.....	(2.2697)	.....	.....	(3.1471)
Total	(27.9739)	.0000	(3.3550)	(.0450)	(.5000)	(31.8739)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0431	#0491	#0541	#0581	
101	39.6349	.....	.....	1.9750	.....	41.6099
102	5.3951	.....	3.8934	.5000	.6500	10.4385
103	(6.3863)	6.8500	.....	.....	.....	.4637
111	5.3886	.....	.....	(1.0000)	.....	4.3886
112	.5000	.....	(2.0000)	(.5000)	(.5000)	(2.5000)
113	(6.3584)	(5.0000)	.....	.....	.....	(11.3584)
130	(54.5207)	(2.2750)	(2.8934)	(1.4750)	.....	(61.1641)
254	(9.8800)	.....	1.0000	.....	.....	(8.8800)
255	(2.5000)	.....	.....	.....	(.1500)	(2.6500)
300	(3.1471)	(.4500)	.....	.....	.....	(3.5971)
Total	(31.8739)	(.8750)	.0000	(.5000)	.0000	(33.2489)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0601	#0621	#0641	#0681	
101	41.6099	.5000	.5000	2.0750	2.6126	47.2975
102	10.4385	1.4500	1.4200	.....	.....	13.3085
103	.4637	.....	.....	.....	.....	.4637
111	4.3886	.....	2.5000	1.5000	.0000	8.3886
112	(2.5000)	.5000	.....	.....	.....	(2.0000)
113	(11.3584)	.....	.....	.....	.....	(11.3584)
130	(61.1641)	(1.4500)	(.9500)	(2.0750)	(.6126)	(66.2517)
254	(8.8800)	(1.0000)	(2.5000)	(.5000)	(2.5790)	(15.4590)
255	(2.6500)	.....	(.9400)	(1.0000)	.....	(4.5900)
300	<u>(3.5971)</u>	.....	.....	.....	.....	<u>(3.5971)</u>
Total	<u>(33.2489)</u>	<u>.0000</u>	<u>.0300</u>	<u>.0000</u>	<u>(.5790)</u>	<u>(33.7979)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0691	#0721	#0741	#0762	
101	47.2975	.....	.....	1.0000	.....	48.2975
102	13.3085	3.3734	.....	1.5000	.....	18.1819
103	.4637	.....	2.6332	.....	13.4548	16.5517
111	8.3886	.....	.....	1.0000	.....	9.3886
112	(2.0000)	.3236	.....	.5000	.....	(1.1764)
113	(11.3584)	.....	(1.8332)	.....	(1.0000)	(14.1916)
130	(66.2517)	(3.3734)	(.8000)	.....	(9.1016)	(79.5267)
254	(15.4590)	.....	.....	(5.0000)	(3.5000)	(23.9590)
255	(4.5900)	(.3236)	.....	1.0000	.....	(3.9136)
300	(3.5971)	.....	(.1250)	.....	.....	(3.7221)
Total	(33.7979)	.0000	(.1250)	.0000	(.1468)	(34.0697)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	<u>Audit Adjustments</u>¹				<u>Total</u>
		<u>#2001</u>	<u>#2051</u>	<u>#2056</u>	<u>#2060</u>	
101	48.2975	.....	.....	(.0278)	.....	48.2697
102	18.1819	(10.1400)	.1668	7.7498	(.0792)	15.8793
103	16.5517	(37.8700)	.8352	3.8888	1.2082	(15.3861)
111	9.3886	.....	.....	.....	.....	9.3886
112	(1.1764)	(1.9600)	.6668	.9722	(.0726)	(1.5700)
113	(14.1916)	(15.0900)	(.3348)	(.0278)	(1.5976)	(31.2418)
130	(79.5267)	.....	(.3336)	.....	.....	(79.8603)
254	(23.9590)	.....	(.1668)	2.4444	.....	(21.6814)
255	(3.9136)	.....	(.8336)	(15.5000)	.....	(20.2472)
300	<u>(3.7221)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.7221)</u>
Total	<u>(34.0697)</u>	<u>(65.0600)</u>	<u>.0000</u>	<u>(.5004)</u>	<u>(.5412)</u>	<u>(100.1713)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Manatee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 56.

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Our examination included the July and October 2006 surveys and the February and June 2007 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2006 survey or the February 2007 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures included an automated comparison of the courses reported in ESOL to the courses designated for the program by the Department of Education. The results of this test disclosed that 16 courses at 16 schools were reported incorrectly in ESOL. We made the following audit adjustment:

101 Basic K-3	1.4568	
102 Basic 4-8	1.0701	
103 Basic 9-12	.6402	
130 ESOL	(3.1671)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Bayshore High School (#0072)</u>		
2. [Ref. 7201] <u>The file for one temporarily-placed LEP student did not contain an LEP Student Plan or evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u>		
103 Basic 9-12	.4568	
130 ESOL	<u>(.4568)</u>	.0000
3. [Ref. 7202] <u>One OJT student was incorrectly reported for 13.75 hours of OJT work time. He should have been reported for only 13 hours, the time documented by his timecard. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.0150)</u>	(.0150)
4. [Ref. 7203] <u>The IEP for one ESE student was not revised to reflect a change in the student's ESE placement from regular education classes to special ESE classes. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000
5. [Ref. 7204] <u>The files for two Gifted students did not contain evidence that the students' General Education teachers had participated in the development of the students' EPs. We also noted that one student's file did not contain an EP that was valid for the October 2006 survey, and the other student's EP had not been updated for the 2006-07 school year. We made the following audit adjustment:</u>		
103 Basic 9-12	1.9250	
113 Grades 9-12 with ESE Services	<u>(1.9250)</u>	.0000
6. [Ref. 7205] <u>The file for one ESE student did not contain evidence that the student's General Education teachers had participated in the development of the student's IEPs. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Bayshore High School (#0072)</u> (Continued)		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000
<p>7. [Ref. 7230] <u>The School incorrectly included noncredit study hall courses in the reported course schedules of 201 students. (Twelve of the students were in our sample: two in our Basic sample, one in our Basic ESE sample, and nine in our Career Education OJT sample.) These noncredit study hall courses did not meet; consequently, there were no supporting attendance records. We made the following audit adjustment:</u></p>		
103 Basic 9-12	(21.4998)	
113 Grades 9-12 with ESE Services	<u>(2.8002)</u>	(24.3000)
<p>8. [Ref. 7270/71] <u>The parents of LEP students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. We made the following audit adjustments:</u></p>		
<u>Ref. 7270</u>		
103 Basic 9-12	.3068	
130 ESOL	<u>(.3068)</u>	.0000
<u>Ref. 7271</u>		
103 Basic 9-12	.3068	
130 ESOL	<u>(.3068)</u>	.0000
<p>9. [Ref. 7272] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Technology Education, but taught a course that required a District-issued, work experience-based certificate in Technology Electronics. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u></p>		
103 Basic 9-12	.8624	
300 Career Education 9-12	<u>(.8624)</u>	.0000
		<u>(24.3150)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Manatee Elementary School (#0151)

10. [Ref. 15102] One ESE student was not reported in accordance with the student's Matrix of Services form. The student's new IEP was prepared on February 9, 2007, to document ESE services to start at a different school on February 20, 2007. A Matrix form (dated February 12, 2007) was also prepared to reflect these new services; however, the student was incorrectly reported for this school based upon the new Matrix form. We made the following audit adjustment:

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

11. [Ref. 15103] The Matrix of Services form for one ESE student was not reviewed and updated when the student's new annual IEP was prepared. We made the following audit adjustment:

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

Jessie P. Miller Elementary School (#0221)

12. [Ref. 22101] We noted the following exceptions involving two LEP students: the file for one LEP student did not contain evidence that the student's parents were notified of the student's initial placement in ESOL; and the file for another LEP student, who had been re-entered into ESOL after more than two years away from the District, did not contain evidence that the student's parents were notified of that re-entry. We made the following audit adjustment:

101 Basic K-3	1.4250	
130 ESOL	(1.4250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Jessie P. Miller Elementary School (#0221) (Continued)

13. [Ref. 22102] The IEPs for two students (one in K-12 and one in PK) did not document that the appropriate District representatives had participated in the IEPs' development. The IEP for the K-12 student was missing the signature of the student's General Education teacher, and the IEP for the PK student was missing the signature of the LEA Representative. Since there is no equivalent Basic program for PK, we did not re-classify that student to Basic; however, we made the following audit adjustment to re-classify the K-12 student to Basic:

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

14. [Ref. 22103] The Matrix of Services forms for four ESE students were not reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:

111 Grades K-3 with ESE Services	2.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(3.5000)</u>	.0000

15. [Ref. 22104] Twenty-eight students in a part-time, PK ESE program were reported for more instructional time than was provided to them during their scheduled instructional day. We noted that their reported time included lunch and recess, both of which were of a non-instructional nature. Additionally, the students' FTE calculations incorrectly used a conversion factor applicable only to PK students provided at least 720 hours of annual instruction. All of the students were part-time and were provided less than 720 hours of annual instruction. We made the following audit adjustment for the 28 students, one of whom was in our Basic ESE sample:

111 Grades K-3 with ESE Services	<u>(3.6589)</u>	<u>(3.6589)</u>
		<u>(3.6589)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Orange Ridge-Bullock Elementary School (#0271)

16. [Ref. 27101] The LEP Student Plans for three new LEP students were incomplete. The Plans did not list the students' ESOL program model, strategies and accommodations to be used, or the students' course schedules. We made the following audit adjustment:

101 Basic K-3	2.8500	
130 ESOL	(2.8500)	.0000

17. [Ref. 27102] The file for one LEP student did not contain evidence that the student's parents had been notified of the student's re-entry into ESOL after having been previously exited from that program. We made the following audit adjustment:

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

18. [Ref. 27103] The Matrix of Services forms for two ESE students were prepared after the reporting surveys, and the students' prior Matrix forms did not document that they had been reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:

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

19. [Ref. 27104] We noted exceptions involving one ESE student who was reported in program No. 254 (ESE Support Level 4) in the October survey and program No. 111 (Grades K-3 with ESE Services) in the February survey. The Matrix of Services form necessary to support the student's reporting in the October survey was missing and could not be located; and the Matrix form for the February survey indicated that the student should have been reported in program No. 254 rather than program No. 111. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

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

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

20. [Ref. 27170] The parents of LEP students taught by an out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustment:

101 Basic K-3	1.1748	
130 ESOL	<u>(1.1748)</u>	.0000

21. [Ref. 27171/72] Two teachers were not properly certified and were not approved by the School Board to teach ESE out-of-field. The teachers held certification in Computer Science and Elementary Education, respectively, but taught classes composed entirely of ESE students. We also noted that the parents of the ESE students concerned were not notified of the teachers' out-of-field status for ESE. We made the following audit adjustment:

<u>Ref. 27171</u>		
101 Basic K-3	.5414	
254 ESE Support Level 4	<u>(.5414)</u>	.0000

<u>Ref. 27172</u>		
101 Basic K-3	.3263	
254 ESE Support Level 4	<u>(.3263)</u>	.0000

22. [Ref. 27173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field in Elementary Education. The teacher held certification in ESE, but taught Social Skills to kindergarten through second grade students and needed certification in Elementary Education to be in-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Orange Ridge-Bullock Elementary School (#0271)</u> (Continued)		
101 Basic K-3	.0123	
254 ESE Support Level 4	(.0123)	.0000
		<u>.0000</u>
<u>Palm View Elementary School (#0281)</u>		
23. [Ref. 28101] <u>The reported course schedule for one ESE student incorrectly listed part of the schedule in program No. 130 (ESOL). An ESE student's entire schedule should be reported in ESE. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.1125	
130 ESOL	(.1125)	.0000
		<u>.0000</u>
24. [Ref. 28102] <u>The file for one ESE student did not contain evidence that the LEA Representative had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
		<u>.0000</u>
<u>Palma Sola Elementary School (#0291)</u>		
25. [Ref. 29101] <u>The file for one LEP student, who was temporarily placed in ESOL, did not contain evidence that the student's parents had been notified of that temporary placement. We also noted that the student was determined to be FES and a Competent English Reader and Writer prior to the February survey, but was reported in ESOL for that survey. We further noted that the student's LEP Student Plan did not designate the student's ESOL Program Model or list the ESOL-strategies and accommodations to be used. We made the following audit adjustment:</u>		
102 Basic 4-8	.4250	
130 ESOL	(.4250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Palma Sola Elementary School (#0291) (Continued)

26. [Ref. 29170] The parents of LEP students taught by an out-of-field teacher were not notified of the teacher's out-of-field status in ESOL until January 5, 2007. We made the following audit adjustment for the October survey:

101 Basic K-3	.2186	
130 ESOL	(.2186)	.0000
		.0000

Palmetto Elementary School (#0301)

27. [Ref. 30101] One LEP student was beyond the maximum six years allowable for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

28. [Ref. 30102] One student was incorrectly identified as LEP and reported in ESOL. The student's language proficiency test indicated that the student was FES, but was marked with a limited English designation. We made the following audit adjustment:

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

29. [Ref. 30103] The files for two LEP students did not contain evidence that the students' parents had been notified of the students' placement in ESOL. We noted that the file for one of the students contained a parental notification letter dated November 25, 2007, approximately five months after the 2006-07 school year. We made the following audit adjustment:

101 Basic K-3	1.9250	
102 Basic 4-8	.5000	
130 ESOL	(2.4250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Palmetto Elementary School (#0301) (Continued)

30. [Ref. 30104] The file for one LEP student did not contain evidence of parental notification or an LEP Student Plan for the 2006-07 school year. We noted that the file did contain a parental notification letter dated November 20, 2007, approximately five months after the 2006-07 school year. We made the following audit adjustment:

101 Basic K-3	.9250	
130 ESOL	(.9250)	.0000

31. [Ref. 30105] The LEP Student Plan for one LEP student was incomplete. It did not list the student's ESOL program model, the ESOL-strategies and accommodations to be used for the student, or the student's course schedule. We also noted that the student's file did not contain evidence that the student's parents had been notified of the student's placement in ESOL. We made the following audit adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

32. [Ref. 30106] Due to an isolated data coding error, the reported course schedule for October and part of the reported course schedule for February for one ESE student in our Basic sample was incorrectly funded in program No. 101 (Basic K-3). We made the following audit adjustment:

101 Basic K-3	(.9800)	
111 Grades K-3 with ESE Services	.9800	.0000

33. [Ref. 30107] The only Matrix of Services form in the file for one ESE student was dated April 9, 2002, and expired prior to the 2006-07 school year. We noted that this expired Matrix form had not been reviewed and updated when new IEPs were developed for the student. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Palmetto Elementary School (#0301) (Continued)

34. [Ref. 30108] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

35. [Ref. 30109] We noted the following exceptions involving two ESE students: a new Matrix of Services form was not prepared when one student's new IEP was developed to document a change in the student's ESE services; and the Matrix form for the other student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:

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

36. [Ref. 30170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field in ESOL until January 22, 2007. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment for the October survey:

101 Basic K-3	3.9174	
130 ESOL	<u>(3.9174)</u>	.0000
		<u>.0000</u>

Palmetto High School (#0351)

37. [Ref. 35172] One noncertificated teacher taught Mathematics as a long-term substitute to classes which also included LEP students. As there are no specific statutory or rule provisions governing the certification requirements of substitute teachers, we made no audit adjustment.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Palmetto High School (#0351) (Continued)

38. [Ref. 35101] Four ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	2.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	(2.0000)	.0000

39. [Ref. 35102] The files for two Gifted students contained EPs that had not been updated for the 2006-07 school year. We also noted that one of the EPs did not document that the student's General Education teachers had participated in the EP process, and both students' course schedules were funded in an incorrect priority order. Their Basic dual enrollment courses were funded prior to their ESE courses. We made the following audit adjustment for the invalid EPs:

103 Basic 9-12	.8332	
113 Grades 9-12 with ESE Services	(.8332)	.0000

40. [Ref. 35104] One OJT student in the October survey had withdrawn from school prior to that survey and should not have been reported. We also noted that the student's timecard indicated that the student did not work during that survey. We made the following audit adjustment:

103 Basic 9-12	(.2100)	
300 Career Education 9-12	(.2900)	(.5000)

41. [Ref. 35106] The timecards for three OJT students did not support the work hours for which they were funded. Two of the students did not work during the survey and the third student worked six hours, but was funded for 13.75 hours. We made the following audit adjustment:

300 Career Education 9-12	(.4800)	(.4800)
---------------------------	---------	---------

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Palmetto High School (#0351) (Continued)

42. [Ref. 35107] The maximum six years for State funding of ESOL was met during the October survey for one LEP student. Accordingly, the student should not have been reported in program No. 130 (ESOL) for the February survey. We made the following audit adjustment:

103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	.0000

43. [Ref. 35108] The files for two LEP students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	.9044	
130 ESOL	<u>(.9044)</u>	.0000

44. [Ref. 35109] The files for five LEP students did not contain a valid *LEP Student Plan* for one or more of the reporting surveys. We also noted that parental notification of the students' ESOL-placement or re-entry was either missing or late for four of the five students. We made the following audit adjustment:

103 Basic 9-12	2.8500	
130 ESOL	<u>(2.8500)</u>	.0000

45. [Ref. 35110] The files for four LEP students did not contain evidence of parental notification of the students' ESOL placement or re-entry. We made the following audit adjustment:

103 Basic 9-12	1.9544	
130 ESOL	<u>(1.9544)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Palmetto High School (#0351) (Continued)

46. [Ref. 35111] The files for three LEP students did not contain documentation justifying the students continued placement in ESOL beyond the initial three-year base period. We also noted that the parents of one of the students were not notified of the student's re-entry into the ESOL program. We made the following audit adjustment:

103 Basic 9-12	2.0588	
130 ESOL	<u>(2.0588)</u>	.0000

47. [Ref. 35112] The School incorrectly reported several dual enrolled students for a study hall course. The course did not actually meet and the students either were permitted to remain in the administration building or went to the media center. Students are only permitted to be funded for a study hall course if it actually meets, the students are assigned to a specific location, and attendance is taken for the course by a teacher who remains with the students. We made the following audit adjustment:

103 Basic 9-12	(1.5750)	
113 Grades 9-12 with ESE Services	<u>(.3000)</u>	(1.8750)

48. [Ref. 35113] One student in the October survey withdrew from school on May 26, 2006, and should not have reported. We made the following audit adjustment:

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

49. [Ref. 35170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held a District-issued certificate in Technology Construction, but taught a course that required a District-issued, work experience-based certificate in Drafting. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.7500	
300 Career Education 9-12	<u>(.7500)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Palmetto High School (#0351) (Continued)

50. [Ref. 35171] One teacher was approved by the School Board to teach out-of-field in OJT, which required a Teacher Coordinator of Work Experience endorsement; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We also noted that there was no documentation that the teacher had earned the equivalent of six college credits required toward obtaining the needed endorsement. We made the following audit adjustment:

103 Basic 9-12	.7497	
300 Career Education 9-12	(.7497)	.0000
		(3.3550)

Blanche H. Daughtrey Elementary School (#0411)

51. [Ref. 41101] We noted the following exceptions involving the parental notification letters for ten LEP students: (a) the letters for six students were not dated and we were otherwise unable to determine whether the parents had been timely notified; (b) the letters for two students were dated after survey; and (c) the parental notification letters for two students were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	6.1167	
102 Basic 4-8	.9000	
130 ESOL	(7.0167)	.0000

52. [Ref. 41102] The LEP Student Plan for one student was not clearly dated and we were unable to otherwise determine whether the Plan was valid for the October 2006 survey. The Plan showed the following dates: August 7, 2006; February 7, 2007; and May 2007. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

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

53. [Ref. 41103] The LEP Student Plan for one LEP student was incomplete. The Plan was the initial Plan for the student and did not indicate the student's ESOL program model, the ESOL-strategies and accommodations to be used for the student, or the student's course schedule. We made the following audit adjustment:

101 Basic K-3	.9250	
130 ESOL	(.9250)	.0000

54. [Ref. 41104] There was no documentation to support the delivery of therapy services to a part-time Speech student. We also noted that the student's instructional time was overfunded for the October survey due to an isolated calculation error. We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.0450)	(.0450)
----------------------------------	---------	---------

55. [Ref. 41170] The parents of LEP students taught by an out-of-field teacher were not notified of the teacher's out-of-field status for ESOL until January 2007, after the October 2006 survey. We also noted that the teacher did not earn the number of in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The points, which were due by August 2, 2006, were not earned until April 25, 2007. We made the following audit adjustment:

101 Basic K-3	8.7500	
130 ESOL	(8.7500)	.0000

56. [Ref. 41171] One out-of-field ESOL teacher in the October 2006 survey was not approved by the School Board to teach ESOL out-of-field until January 22, 2007. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status until January 2007. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Blanche H. Daughtrey Elementary School (#0411)</u> (Continued)		
101 Basic K-3	1.4065	
130 ESOL	(1.4065)	.0000
		(.0450)
<u>Samoset Elementary School (#0421)</u>		
57. [Ref. 42101] <u>The LEP Student Plans for two LEP students were incomplete. The Plans were the initial Plans for the students and did not indicate the students' ESOL program models, the ESOL-strategies and accommodations to be used for the students, or the students' course schedules. We made the following audit adjustment:</u>		
101 Basic K-3	.9500	
130 ESOL	(.9500)	.0000
58. [Ref. 42102] <u>The files for two LEP students did not contain evidence that the students' parents had been notified that the students had re-entered ESOL after an extended absence from the District. We made the following audit adjustment:</u>		
101 Basic K-3	1.3750	
130 ESOL	(1.3750)	.0000
59. [Ref. 42103] <u>The English language proficiency of one LEP student in the October 2006 survey was not re-assessed prior to the student's continued placement for a fifth year of ESOL service. The re-assessment should have been completed prior to the October 2006 survey, but was not completed until November 1, 2006. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Samoset Elementary School (#0421)</u> (Continued)		
60. [Ref. 42104] <u>The file for one LEP student was missing and could not be located, and only a copy of the student's LEP Student Plan was subsequently found. We made the following audit adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
61. [Ref. 42105] <u>One student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:</u>		
102 Basic 4-8	(.5000)	(.5000)
62. [Ref. 42170] <u>The parents of LEP students taught by an out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustment:</u>		
101 Basic K-3	3.3191	
130 ESOL	(3.3191)	.0000
		(.5000)
<u>Southeast High School (#0431)</u>		
63. [Ref. 43101] <u>The timecards for three Career Education OJT students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.3750)	(.3750)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Southeast High School (#0431) (Continued)

64. [Ref. 43102] The files for four Gifted students contained EPs that had not been updated for the 2006-07 school year. We also noted that one of the students' EPs had expired prior to the February survey and the other documented the participation of only one District representative. We made the following audit adjustment:

103 Basic 9-12	3.0000	
113 Grades 9-12 with ESE Services	<u>(3.0000)</u>	.0000

65. [Ref. 43103] The files for two ESE students did not contain evidence that the required District personnel had participated in the development of the students' IEPs. One IEP was missing the signature of the student's General Education teachers and the other IEP had the signature of only one District representative. We made the following audit adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>	.0000

66. [Ref. 43104] One LEP student in our sample had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:

103 Basic 9-12	(.2750)	
130 ESOL	(.1500)	
300 Career Education 9-12	<u>(.0750)</u>	(.5000)

67. [Ref. 43105] We noted exceptions involving three LEP students: the files for two LEP students did not contain evidence that the students' parents had been notified of the students' ESOL-placement; and the parental notification letter for another student was incomplete and did not indicate whether ESOL-placement was recommended for that student or not. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Southeast High School (#0431)</u> (Continued)		
103 Basic 9-12	1.1250	
130 ESOL	<u>(1.1250)</u>	.0000
68. [Ref. 43106] <u>The reported course schedule for one LEP student was overfunded in program No. 130 (ESOL). The schedule incorrectly listed one block course as having 600 instructional minutes rather than the 450 minutes supported by the bell schedule. We made the following audit adjustment:</u>		
103 Basic 9-12	.0500	
130 ESOL	<u>(.0500)</u>	.0000
69. [Ref. 43107] <u>One student was reported incorrectly in ESOL in the October 2006 survey. The student's file documentation indicated that the student was determined to be FES and a Competent English Reader and Writer as of April 12, 2006. We noted that the student's English language proficiency was not re-assessed until November 8, 2006, at which time the student was exited from ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	.4500	
130 ESOL	<u>(.4500)</u>	.0000
70. [Ref. 43108] <u>The re-assessment of one LEP student's English language proficiency was not timely completed. The student's re-assessment was due in January 2007, but was not done until April 2007. We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000
		<u>(.8750)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Lincoln Middle School (#0491)

71. [Ref. 49101] One LEP student was beyond the maximum six year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.6750	
130 ESOL	(.6750)	.0000

72. [Ref. 49102] The LEP Student Plan for one student was incomplete. The Plan was the initial Plan for the student and did not indicate the student's ESOL program model, the ESOL-strategies and accommodations to be used for the student, or the student's course schedule. We made the following audit adjustment:

102 Basic 4-8	.7667	
130 ESOL	(.7667)	.0000

73. [Ref. 49103] One ESE student in our Basic with ESE sample was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	1.0000	.0000

74. [Ref. 49104] The ESE file for one Gifted student was missing and could not be located. We made the following audit adjustment:

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

75. [Ref. 49170] One teacher had not timely earned the required number of in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. The points, which were due by August 2, 2006, were not earned until May 19, 2007. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
Lincoln Middle School (#0491) (Continued)		
102 Basic 4-8	.2417	
130 ESOL	(.2417)	.0000
76. [Ref. 49172] <u>One teacher was not properly certified and was not approved by the School Board to teach Reading out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
102 Basic 4-8	1.2100	
130 ESOL	(1.2100)	.0000
		.0000
Blackburn Elementary School (#0541)		
77. [Ref. 54101] <u>The file for one ESE student, who was temporarily staffed into ESE in February 2006, did not contain evidence that the student was subsequently staffed into ESE on a permanent basis. We made the following audit adjustment:</u>		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000
78. [Ref. 54102] <u>The file for one ESE student did not contain evidence that the District's LEA Representative had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
79. [Ref. 54103] <u>One student withdrew from school October 5, 2006, prior to the October survey, and should not have been included with the survey's results. We made the following audit adjustment:</u>		
130 ESOL	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Blackburn Elementary School (#0541) (Continued)

80. [Ref. 54104] The ESOL files for two LEP students were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	.9750	
130 ESOL	(.9750)	.0000
		(.5000)

W. D. Sugg Middle School (#0581)

81. [Ref. 58101] One dual enrolled Hospital and Homebound/Basic student was incorrectly reported for school-site instruction based upon the student's Matrix of Services form that applied only to Hospital and Homebound instruction. We made the following audit adjustment:

102 Basic 4-8	.1500	
255 ESE Support Level 5	(.1500)	.0000

82. [Ref. 58102] The IEP for one ESE student was not revised to reflect a change in placement from ESE academics to regular education classes. We made the following audit adjustment:

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

H. S. Moody Elementary School (#0601)

83. [Ref. 60101] The file for one temporarily placed LEP student indicated that the student was determined ineligible for ESOL placement and was exited from ESOL prior to the October survey. We also noted that the student's parents had not been notified of the temporary placement and no LEP Student Plan had been prepared to document services during that placement. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
<u>H. S. Moody Elementary School (#0601) (Continued)</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
84. [Ref. 60102] <u>One LEP student was beyond the maximum six years allowable for State funding of ESOL. We made the following audit adjustment:</u>	
102 Basic 4-8	.9500
130 ESOL	(.9500)
	.0000
85. [Ref. 60103] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
	.0000
86. [Ref. 60104] <u>The file for one ESE student did not contain evidence that the District's LEA Representative had participated in the development of the student's IEP. We made the following audit adjustment:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	(.5000)
	.0000
	<u>.0000</u>
<u>Florine J. Abel Elementary School (#0621)</u>	
87. [Ref. 62101] <u>One student who was dismissed from the ESE program on September 12, 2006, was incorrectly reported in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustment:</u>	
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	(.5000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

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

88. [Ref. 62102] The file for one LEP student did not contain evidence that the student's parents had been notified of the student's placement in ESOL. We made the following audit adjustment:

102 Basic 4-8	.9500	
130 ESOL	(.9500)	.0000

89. [Ref. 62103] One student receiving intermittent Hospital and Homebound services was incorrectly reported for school-site instruction based upon a *Matrix of Services* form which applied only to the student's homebound services. We also noted that the student's reported course schedule at school was incorrectly reduced by more time than was provided for homebound services. We made the following audit adjustment:

102 Basic 4-8	.4700	
255 ESE Support Level 5	(.4400)	.0300

90. [Ref. 62104] The *Matrix of Services* forms for five ESE students did not document that they had been reviewed when the students' new annual IEPs were prepared. We made the following audit adjustment:

111 Grades K-3 with ESE Services	2.5000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	(.5000)	.0000

91. [Ref. 62105] The *Matrix of Services* form for one ESE student did not contain evidence that it had been reviewed when the student's new annual IEP was written. (We also noted that the total points on the *Matrix* form were incorrectly calculated.) We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Florine J. Abel Elementary School (#0621)</u> (Continued)		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0300</u>
<u>William H. Bashaw Elementary School (#0641)</u>		
92.	[Ref. 64101] <u>The file for one LEP student did not document that the student had been timely reevaluated prior to continuing in ESOL for a fifth year. We made the following audit adjustment:</u>	
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
93.	[Ref. 64102] <u>The LEP Committee report for one LEP student did not consider at least two of the criteria specified in Rule 6A-6.0902(2)(a)3., Florida Administrative Code; prior to recommending the student's continued placement in ESOL for a fourth year. We made the following audit adjustment:</u>	
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
94.	[Ref. 64103] <u>The file for one LEP student did not contain a timely completed LEP Student Plan for the 2006-07 school year. We made the following audit adjustment:</u>	
101 Basic K-3	.4250	
130 ESOL	(.4250)	.0000
95.	[Ref. 64104] <u>The existing Matrix of Services form for one ESE student was not reviewed and updated, and a new Matrix form was not prepared, when the student's IEP dated September 13, 2006, was developed. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

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

96. [Ref. 64105] The Matrix of Services form for one ESE student had not been reviewed when the new annual IEP was prepared. We made the following audit adjustment:

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

97. [Ref. 64170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field in ESOL. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	.1500	
130 ESOL	(.1500)	<u>.0000</u>
		<u>.0000</u>

Tara Elementary School (#0681)

98. [Ref. 68101] The IEPs for four students did not document that the appropriate District representatives had participated in the IEP development process. Two were missing the signatures of the students' General Education teachers and two were missing the signature of the District's LEA Representative. We also noted that there was no evidence that the Matrix of Services forms for the latter two students had been reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:

101 Basic K-3	2.0000	
111 Grades K-3 with ESE Services	2.0000	
111 Grades K-3 with ESE Services	(2.0000)	
254 ESE Support Level 4	(2.0000)	.0000

99. [Ref. 68102] One student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
Tara Elementary School (#0681) (Continued)		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
100. [Ref. 68103] <u>One ESE student, who was scheduled to attend school four days per week, was incorrectly reported for 1,230 minutes of school-site instruction rather than 1,200 minutes, due to an isolated data processing error. We also noted that the student's schedule in October was overfunded due to an isolated calculation error. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(.0790)	(.0790)
101. [Ref. 68104] <u>The schedule for one LEP student was incorrectly reported in ESE. We noted that the student had been dismissed from ESE in the prior school year. We made the following audit adjustment:</u>		
101 Basic K-3	.0500	
111 Grades K-3 with ESE Services	(.5000)	
130 ESOL	.4500	.0000
102. [Ref. 68105] <u>One LEP student was not in attendance during the October reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
130 ESOL	(.5000)	(.5000)
103. [Ref. 68170] <u>One teacher in the October survey was not properly certified and was not approved by the School Board to teach out-of-field in ESOL until January 22, 2007. We made the following audit adjustment:</u>		
101 Basic K-3	.5626	
130 ESOL	(.5626)	.0000
		(.5790)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Louise R. Johnson Middle School (#0691)

104. [Ref. 69101] One dual enrolled Hospital and Homebound/ESE student was incorrectly reported for school-site instruction based upon a Matrix of Services form that applied only to Hospital and Homebound instruction. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.3236	
255 ESE Support Level 5	<u>(.3236)</u>	.0000

105. [Ref. 69102] One LEP student was beyond the maximum six years allowable for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.7770	
130 ESOL	<u>(.7770)</u>	.0000

106. [Ref. 69103] The file for one LEP student did not contain evidence that the student's parents had been notified of the student's re-entry into ESOL after an absence of approximately one and a half years from the District. We made the following audit adjustment:

102 Basic 4-8	.4020	
130 ESOL	<u>(.4020)</u>	.0000

107. [Ref. 69170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out-of-field in Reading. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status in Reading, nor of their approved out-of-field status in ESOL. We made the following audit adjustment:

<u>Ref. 69170</u>		
102 Basic 4-8	.5352	
130 ESOL	<u>(.5352)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Louise R. Johnson Middle School (#0691)</u> (Continued)		
Ref. 69171		
102 Basic 4-8	1.5708	
130 ESOL	(1.5708)	.0000
Ref. 69172		
102 Basic 4-8	.0884	
130 ESOL	(.0884)	<u>.0000</u>
		<u>.0000</u>
<u>Lakewood Ranch Senior High School (#0721)</u>		
108.	<u>[Ref. 72101] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer. We made the following audit adjustment:</u>	
103 Basic 9-12	.3750	
130 ESOL	(.3750)	.0000
109.	<u>[Ref. 72102] The file for one LEP student, who had been temporarily placed in ESOL, did not contain a timely prepared and completed LEP Student Plan or evidence that the student's parents had been notified of the student's temporary placement. We made the following audit adjustment:</u>	
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
110.	<u>[Ref. 72103] All but one of the ESOL-eligible courses for one LEP student were incorrectly reported in Basic education. This reporting error occurred because the School mistakenly classified the student as being beyond the maximum six year period allowed for State funding of ESOL. We made the following audit adjustment:</u>	
103 Basic 9-12	(.6250)	
130 ESOL	.6250	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

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

111. [Ref. 72104] The timecards for one OJT student indicated that the student did not begin work until after the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	(.1250)	(.1250)
---------------------------	---------	---------

112. [Ref. 72105] The files for two Gifted students did not contain evidence that the students' General Education teachers had participated in the development of the students' EPs. We also noted that one of the EPs was prepared on a form that was supposed to be updated annually, but had not been updated for the 2006-07 school year. We further noted that the reported course schedule for one of the students was funded in an incorrect priority order. A dual enrollment course required to be reported in Basic was funded prior to the student's ESE-eligible courses. We made the following audit adjustment:

103 Basic 9-12	1.8332	
113 Grades 9-12 with ESE Services	(1.8332)	.0000

113. [Ref. 72170/71] Two teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 72170</u>		
103 Basic 9-12	.3750	
130 ESOL	(.3750)	.0000

<u>Ref. 72171</u>		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

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

114. [Ref. 72172] The parents of LEP students taught by an out-of-field, ESOL teacher in the October and February surveys were not properly notified of the teacher's out-of-field status in ESOL until January 2007. We noted that the September 2006 newsletter used for the October survey notification was deficient because it did not identify the teacher's out-of-field subject area. We made the following audit adjustment:

103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
		(.1250)

Kinnan Elementary School (#0741)

115. [Ref. 74101] The files for two ESE students did not contain a *Matrix of Services* form to support their reporting in program No. 254 (ESE Support Level 4). Both students had previously received services while placed in the Hospital and Homebound program, and were incorrectly reported based upon that prior placement. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	.0000

116. [Ref. 74102] The *Matrix of Services* form for one ESE student incorrectly included three Special Consideration points for which the student was not eligible. We made the following audit adjustment:

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

117. [Ref. 74103] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Kinnan Elementary School (#0741) (Continued)

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

118. [Ref. 74104] The IEP or EP for two ESE students did not document that the appropriate District representatives had participated in the IEP or EP process. Both were missing the signature of a General Education teacher and the EP was also missing the signature of the District's LEA Representative. We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

119. [Ref. 74105] The Matrix of Services forms for two ESE students were not reviewed and updated when the students' new IEPs were prepared. We also noted that new Matrix forms were not prepared until after the reporting surveys. We made the following audit adjustment:

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

120. [Ref. 74106] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Braden River High School (#0762)

121. [Ref. 76201] We noted the following exceptions involving 15 LEP students in our ESOL sample:

- a. The LEP Student Plans for 12 students were either missing (one student) or were not properly completed (11 students). Of the 11 Plans that were not properly completed, two were entirely blank, except for the students' names; four were not dated and we could not otherwise determine if they had been prepared on a timely basis; and five did not include the students' course schedules or otherwise designate the amount of instructional time or ESOL-strategies to be used. We also noted that the files for six of these 12 students did not contain evidence that the students' parents had been notified of their children's ESOL-placement.
- b. The files for three students did not contain evidence that the students' parents had been notified of the students' ESOL-placement.

We made the following audit adjustment:

103 Basic 9-12	9.1016	
130 ESOL	<u>(9.1016)</u>	.0000

122. [Ref. 76202] We noted the following exceptions involving two Gifted students: the file for one Gifted student did not contain evidence that the student's General Education teachers had participated in the development of the student's EP, and the EP for the other Gifted student was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Braden River High School (#0762) (Continued)

123. [Ref. 76203] The file for one ESE student did not contain evidence that the student's General Education teachers had participated in the development of the student's IEP. We made the following audit adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

124. [Ref. 76204] The reported course schedule for one ESE student incorrectly included a first period course which the student did not attend. We also noted that the student's file did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We made the following audit adjustment:

103 Basic 9-12	.8532	
254 ESE Support Level 4	(1.0000)	(.1468)

125. [Ref. 76205] The Matrix of Services form for one ESE student did not properly reflect the on-campus and home instruction provided to the student. The student was generally scheduled for a full day of instruction at school on a daily basis, but was also provided supplemental home instruction when necessary to address the student's behavioral needs. There was only one Matrix form prepared for both the student's on-campus instruction and the student's home instruction; however, a separate Matrix form should have been prepared for each instructional location: one to document on-campus instruction and one to document home instruction. We also noted that there was no evidence that the Matrix form was reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Braden River High School (#0762) (Continued)

126. [Ref. 76206] There was no evidence that the Matrix of Services form for one ESE student was reviewed and updated when the student's new IEP was developed on February 1, 2007. We also noted that the student's file did not contain evidence that the student's General Education teacher had participated in the development of this IEP. We made the following audit adjustment:

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

127. [Ref. 76207] One student was not reported in accordance with the student's Matrix of Services form. We also noted the following additional exceptions: (a) the ESE services page was missing from the student's IEP dated May 11, 2006; (b) there was no evidence that the student's General Education teacher had participated in the development of the student's IEP dated November 29, 2006; and (c) there was no evidence that the student's Matrix form was reviewed and updated when the student's new IEP (November 29, 2006) was written. We made the following audit adjustment:

103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		(.1468)

Gulf Coast Marine Institute (#2001)

128. [Ref. 200101] The Institute's records of student attendance and instructional schedules were either inadequate or missing and could not be located. Absent appropriate records, we were unable to verify the Institute's annual instructional calendar, the number of instructional hours in the Institute's scheduled instructional day, or student attendance during the 11-day survey windows, nor could we determine whether the Institute's FTE was correctly and accurately reported. Accordingly, we made the following audit adjustment to disallow the Institute's reported FTE:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Gulf Coast Marine Institute (#2001) (Continued)

102 Basic 4-8	(10.1400)	
103 Basic 9-12	(37.8700)	
112 Grades 4-8 with ESE Services	(1.9600)	
113 Grades 9-12 with ESE Services	(15.0900)	(65.0600)

129 [Ref. 200102] We noted the following exceptions which involved or affected nine students in our sample:

- a. One student's file contained a valid IEP, but the student was reported as a Basic student, rather than as an ESE student.
- b. One student's IEP was not reviewed and updated to reflect the student's move from a school-site, OJT schedule to a general curriculum schedule.
- c. One student's file did not contain an IEP that covered the July 2006 reporting survey.
- d. There were no source attendance records to support the July 2006 survey. This affected two sample students.
- e. The reported funding for the July 2006 and June 2007 surveys was not limited to the maximum 1,500 instructional minutes. Additionally, each survey was reported for 30 days each, rather than for the number of days before and after the defined 180-day regular school year. This affected four sample students.

Since all students were adjusted in finding No. 128 (Ref. 200101), we made no additional adjustments here.

.0000

(65.0600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Juvenile Detention Center (#2051)

130. [Ref. 205101] The files for two students, one in our Basic sample and one in our ESE sample, did not contain an IEP which covered the reporting surveys. We made the following audit adjustment:

103 Basic 9-12	.6684	
113 Grades 9-12 with ESE Services	(.6684)	.0000

131. [Ref. 205102] We noted the following exceptions involving two students in ESOL: one student's file did not contain evidence that the student's parents had been notified of the student's placement in ESOL; and the other student's file did not contain an LEP Student Plan that had been updated for the 2006-07 school year. We made the following audit adjustment:

102 Basic 4-8	.1668	
103 Basic 9-12	.1668	
130 ESOL	(.3336)	.0000

132. [Ref. 205103] New Matrix of Services forms were not prepared for three ESE students who were provided ESE services at their previously assigned schools that were not offered and available at this facility. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.6668	
113 Grades 9-12 with ESE Services	.3336	
254 ESE Support Level 4	(.1668)	
255 ESE Support Level 5	(.8336)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Manatee Palms Youth Services (#2056)

133. [Ref. 205601] The school term covered by the February survey was shortened due to the shutdown of the facility on May 4, 2007. As a result, the facility provided only 85-days of instruction during that term rather than the required 90-days. We adjusted the reported FTE for each of the 18 students in the February reporting survey to reflect 85 instructional days. We made the following audit adjustment:

101 Basic K-3	(.0278)	
102 Basic 4-8	(.0556)	
103 Basic 9-12	(.0278)	
113 Grades 9-12 with ESE Services	(.0278)	
254 ESE Support Level 4	(.0556)	
255 ESE Support Level 5	<u>(.3058)</u>	(.5004)

134. [Ref. 205602] Ten ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

254 ESE Support Level 4	7.3610	
255 ESE Support Level 5	<u>(7.3610)</u>	.0000

135. [Ref. 205603] Six ESE students were reported incorrectly in program No. 255 (ESE Support Level 5) due to the inclusion of 13 Special Consideration points designated for students who were provided individual instruction at home or at a hospital. These six students were provided group instruction at a hospital facility, rather than individual instruction, and were not eligible for the 13 Special Consideration points. We made the following audit adjustment:

254 ESE Support Level 4	3.4722	
255 ESE Support Level 5	<u>(3.4722)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Manatee Palms Youth Services (#2056) (Continued)

136. [Ref. 205604] The Matrix of Services form for one ESE student was not reviewed and updated when the student's ESE services were changed on September 22, 2006. We also noted that the student was incorrectly reported in program No. 255 (ESE Support Level 5) due to the inclusion of 13 Special Consideration points designated for students who were provided individual instruction at home or at a hospital. The student was provided group instruction at a hospital facility, rather than individual instruction, and was not eligible for the 13 Special Consideration points. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.9722	
255 ESE Support Level 5	(.9722)	.0000

137. [Ref. 205670] One teacher was not properly certified and was not approved by the School Board to teach out-of-field in ESE. The teacher held certification in Elementary Education, but taught classes composed of ESE students. We also noted that the parents of the ESE students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	4.3888	
103 Basic 9-12	.5000	
254 ESE Support Level 4	(3.9166)	
255 ESE Support Level 5	(.9722)	.0000

138. [Ref. 205671] One ESE teacher was not properly certified and was not approved by the School Board to teach out-of-field in ESE. The teacher held certification in English, but taught classes composed of ESE students. We also noted that the parents of the ESE students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Manatee Palms Youth Services (#2056)</u> (Continued)		
102 Basic 4-8	3.4166	
103 Basic 9-12	3.4166	
254 ESE Support Level 4	(4.4166)	
255 ESE Support Level 5	(2.4166)	.0000
		(.5004)
 <u>Manatee Adolescence Treatment Services (#2060)</u>		
139. [Ref. 206001] <u>The 82 students in the July survey were incorrectly funded based on 1,560 instructional minutes per week. FEFP funding is supposed to based on 1,500 instructional minutes per week; thus, the students were overfunded by 60 minutes. We made the following audit adjustment:</u>		
102 Basic 4-8	(.0792)	
103 Basic 9-12	(.1254)	
112 Grades 4-8 with ESE Services	(.0726)	
113 Grades 9-12 with ESE Services	(.2640)	(.5412)
140. [Ref. 206002] <u>The file for one ESE student did not contain evidence that the District's LEA Representative or an ESE teacher had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
103 Basic 9-12	1.3336	
113 Grades 9-12 with ESE Services	(1.3336)	.0000
		(.5412)
		(100.1713)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported in ESOL; (2) only students who are in membership during the survey are included with the survey’s results; (3) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and students in ESE Support Levels 4 and 5; (4) students in OJT are reported in accordance with their timecards, and those timecards are accurately completed, signed, and retained in readily accessible files; (5) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; (6) out-of-field teachers earn at least six credit hours per year towards certification in their out-of-field subject area; and (7) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing full-time equivalent (FTE) students and the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program (FEFP)
- Section 1011.61, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2006-07

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. . Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2006-07
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C.Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Programming for Limited English Proficient Students

Career Education On-the-Job Attendance

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

Exceptional Education

- Section 1003.57, F.S.Exceptional Students Instruction
- Section 1011.62, F.S.Funds for Operation of Schools
- Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years
- Rule 6A-6.0312, F.A.C.Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C.Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2006-07

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Regulatory Citations (Continued)

Teacher Certification

Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages

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

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

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

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

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Management generally agreed with our findings and recommendations. Management's response includes the statement "some of the findings . . . relate to available documentation that was stored electronically that the auditor did not consider in reporting the findings." Contrary to this statement, our standard examination procedures consider both electronic and hard copy documentation; however, various records are required to be retained in hard copy format and, if they haven't been, there are resulting audit exceptions. Management did not identify the specific findings involved. However, management verbally advised us that its response was referencing findings where electronic copies of student schedules were not accepted by the auditor as part of a student's LEP Student Plan. We advised management that an LEP Student Plan is required to be a single written document pursuant to Rule 6A-6.0901, Florida Administrative Code, which states: "LEP student plan means a written document which contains the student's name, instruction by program, including programs other than the ESOL provided, amount of instructional time or the instructional schedule, the date the student's limited English proficiency is identified, and assessment data used to classify or reclassify the student as limited English proficient, date of exit and assessment data used to exit students as English proficient." A copy of management's response may be found beginning on page 91 of this report.

The accompanying notes are an integral part of this schedule.

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE A - SUMMARY

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

1. School District of Manatee County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Manatee County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Manatee County. For the fiscal year ended June 30, 2007, the District operated 72 schools, reported 41,744.33 unweighted FTE students, and received approximately \$66 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2006-07 school year were conducted during and for the following weeks: survey one was performed for July 10-14, 2006; survey two was performed for October 9-13, 2006; survey three was performed for February 5-9, 2007; and survey four was performed for June 11-15, 2007.

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Manatee County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2007

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- District-Wide Ineligible Courses Reported in ESOL	1
1. Bayshore High School	2 through 9
2. Manatee Elementary School	10 and 11
3. Jessie P. Miller Elementary School	12 through 15
4. Orange Ridge-Bullock Elementary School	16 through 22
5. Palm View Elementary School	23 and 24
6. Palma Sola Elementary School	25 and 26
7. Palmetto Elementary School	27 through 36
8. Palmetto High School	37 through 50
9. Blanche H. Daughtrey Elementary School	51 through 56
10. Samoset Elementary School	57 through 62
11. Southeast High School	63 through 70
12. Lincoln Middle School	71 through 76
13. Blackburn Elementary School	77 through 80
14. W. D. Sugg Middle School	81 and 82
15. H. S. Moody Elementary School	83 through 86
16. Florine J. Abel Elementary School	87 through 91
17. William H. Bashaw Elementary School	92 through 97
18. Tara Elementary School	98 through 103
19. Louise R. Johnson Middle School	104 through 107
20. Lakewood Ranch Senior High School	108 through 114
21. Kinnan Elementary School	115 through 120
22. Braden River High School	121 through 127
23. Gulf Coast Marine Institute	128 and 129
24. Juvenile Detention Center	130 through 132
25. Manatee Palms Youth Services	133 through 138
26. Manatee Adolescence Treatment Services	139 and 140



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534
Fax: 488-6975

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

INDEPENDENT AUDITOR'S REPORT MANATEE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 20, 2007, that the Manatee County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2007. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving the District's reported student ridership, as follows: 75 of the 479 students in our student sample had exceptions involving their reported ridership category or eligibility for State transportation funding.¹

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Manatee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2007.

The results of our examination disclosed other noncompliance with the aforementioned State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the noncompliance disclosed by our examination procedures is discussed in SCHEDULE B. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.² 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 classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies², and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE B.

¹See SCHEDULE B, finding Nos. 6, 7, 8, 9, 10, 11, 12, 13, 14, and 15.

²*A control deficiency* in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. *A significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. *A material weakness* is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Manatee County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



David W. Martin, CPA
May 20, 2008

SCHEDULE A

Manatee County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	441	100.00%	31,143	100.00%
Sample ²	-	-	479	1.54%
<u>General Tests</u>				
Net Audit Adjustments	-	-	(121)	.39%
<u>Detailed Tests</u>				
Sample Students w/ Exceptions ³	-	-	75	(15.66%)
Sample Students - Net Audit Adjustments	-	-	(35)	(7.31%)
Non-sample Students w/ Exceptions ³	-	-	252	.81%
Non-sample Students - Net Audit Adjustments	-	-	(247)	.79%
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(403)	1.29%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2007. The District reported 31,143 students in the following ridership categories: 1,245 in IDEA (K-12), Weighted; 13 in IDEA (K-12), Unweighted; 315 in IDEA (PK), Weighted; 81 in IDEA (PK), Unweighted; 96 in Teenage Parents and Infants; 1,299 in Hazardous Walking; 27,874 in Two Miles or More; 4 in Center to Center (IDEA), Weighted; 205 in Center to Center (IDEA), Unweighted; and 11 in Center to Center (Vocational). The District also reported operating a total of 441 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are those with exceptions affecting their ridership classification or eligibility for State transportation funding. Students cited only for incorrect reporting of days-in-term are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for material noncompliance involving the classification and reporting of transported students, the Manatee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 87.

**Students
 Transported
 Net Audit
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students. Students cited only for incorrect reporting of days-in-term are not included in students with exceptions on SCHEDULE A.

General Tests

1. [Ref. 51] The reported number of buses in operation was understated by one bus in the July 2006 survey, two buses in the October 2006 survey, and one bus in the February 2007 survey. We made the following audit adjustments:

<u>July 2006 Survey</u>		
Buses in Operation	1	--
<u>October 2006 Survey</u>		
Buses in Operation	2	--
<u>February 2007 Survey</u>		
Buses in Operation	1	--

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

2. [Ref. 52] We noted exceptions involving 25 students in the July 2006 survey, as follows:

- a. The reported ridership of 18 students in Two Miles or More was not supported by a bus driver’s report.
- b. Five students were reported in IDEA-weighted ridership categories based on their need for an aide or monitor; however, no aide or monitor was present on their bus. We noted that all five students were eligible for Two Miles or More.
- c. Two students in IDEA-weighted categories were incorrectly reported. One was reported in IDEA (K-12), Weighted for seven days-in-term, but should have been reported for six days-in-term. The other student was reported in IDEA (PK), Weighted, but was not shown on the supporting bus driver’s report as having been transported.

We made the following audit adjustments:

<u>July 2006 Survey</u>		
a. <u>7 Days-in-Term</u>		
Two Miles or More	(18)	(18)
b. <u>7 Days-in-Term</u>		
IDEA (K-12), Weighted	(5)	
Two Miles or More	<u>5</u>	0
c. <u>7 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
<u>6 Days-in-Term</u>		
IDEA (K-12), Weighted	1	
<u>14 Days-in-Term</u>		
IDEA (PK), Weighted	(1)	(1)
		(19)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings**General Tests** (Continued)

3. [Ref. 53] We noted exceptions involving 261 students in the October 2006 survey, as follows:
- a. The ridership of 42 students in Two Miles or More was not supported by a bus driver's report. Thirty-six were reported for 90 days-in-term and six were reported for 37 days-in-term.
 - b. Forty students on Center to Center bus routes were reported incorrectly as having been transported from home to school: 36 in Two Miles or More and four in IDEA (K-12), Weighted. All 40 students should have been reported in Center to Center (IDEA), Unweighted. We also noted that the four IDEA students were reported for weighted funding based on the students' need for an aide or monitor on the bus; however, no aides or monitors were on their buses.
 - c. Seventy-three IDEA students were reported for weighted funding based on the students' need for an aide or monitor on the bus; however, no aides or monitors were on their buses. We noted that 6 of the students were eligible for IDEA (K-12), Unweighted, 1 was eligible for Hazardous Walking, and 64 were eligible for Two Miles or More. The remaining two students were not eligible to be reported for State transportation funding.
 - d. Thirty-six ESE students were reported incorrectly in Two Miles or More. The students were transported from one school center to another for a Gifted program and should have been classified as Center to Center (IDEA), Unweighted. We noted, however, that the number of days-in-term for 23 of the 36 students was not adequately supported; consequently, only the remaining 13 students were considered eligible to be reported in Center to Center (IDEA), Unweighted.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

- e. The number of days-in-term for 70 students (69 students in Center to Center (IDEA), Unweighted and one student in Center to Center (Vocational)), was incorrectly reported. We noted that the enrollment of one of the students was not supported by Gifted program attendance records. Additionally, the similar names of two students were confused, resulting in the student in Center to Center (Vocational) being reported when he should not have been reported, and another student not being reported, who should have been reported in Center to Center (IDEA), Unweighted.

We made the following audit adjustments:

October 2006 Survey

a.	<u>90 Days-in-Term</u>		
	Two Miles or More	(36)	
	<u>37 Days-in-Term</u>		
	Two Miles or More	(6)	(42)
b.	<u>90 Days-in-Term</u>		
	IDEA (K-12), Weighted	(4)	
	Two Miles or More	(36)	
	Center to Center (IDEA), Unweighted	40	0
c.	<u>90 Days-in-Term</u>		
	IDEA (K-12), Weighted	(73)	
	IDEA (K-12), Unweighted	6	
	Hazardous Walking	1	
	Two Miles or More	64	(2)
d.	<u>19 Days-in-Term</u>		
	Two Miles or More	(15)	
	<u>18 Days-in-Term</u>		
	Two Miles or More	(18)	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Students Transported Net Audit Adjustments
<u>General Tests</u> (Continued)		
<u>16 Days-in-Term</u> Two Miles or More	(3)	
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	7	
<u>17 Days-in-Term</u> Center to Center (IDEA), Unweighted	<u>6</u>	(23)
e. <u>19 Days-in-Term</u> Center to Center (IDEA), Unweighted	(20)	
Center to Center (Vocational)	(1)	
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	(38)	
<u>16 Days-in-Term</u> Center to Center (IDEA), Unweighted	(11)	
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	8	
<u>17 Days-in-Term</u> Center to Center (IDEA), Unweighted	26	
<u>16 Days-in-Term</u> Center to Center (IDEA), Unweighted	12	
<u>13 Days-in-Term</u> Center to Center (IDEA), Unweighted	17	
<u>12 Days-in-Term</u> Center to Center (IDEA), Unweighted	<u>6</u>	<u>(1)</u>
		<u>(68)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings**General Tests** (Continued)

4. [Ref. 54] We noted exceptions involving 266 students in the February survey, as follows:

- a. Forty-eight students (42 in Two Miles or More and 6 in IDEA (K-12), Weighted) were incorrectly reported, as follows:

Of the 42 students reported in Two Miles of More, 37 were ESE students who should have been reported in Center to Center (IDEA), Unweighted, 4 were Vocational students who should have been reported in Center to Center (Vocational), and 1 was reported in error due to a misidentified name.

Of the six students reported in IDEA (K-12), Weighted, five should have been reported in Center to Center (IDEA), Unweighted, and one should not have been reported. We also noted that five of these six IDEA students were reported for IDEA-weighted funding based on the requirement for an aide or monitor; however, no aide or monitor was on their bus.

- b. Seventy-seven students were reported for IDEA-weighted funding based on the students' need for an aide or monitor on the bus; however, no aide or monitor was on their bus. We noted that 64 of the 77 students were eligible for Two Miles or More, 7 were eligible for IDEA (K-12), Unweighted, and 1 was eligible for Hazardous Walking. The remaining five students were not eligible to be reported for State transportation funding.
- c. Ten students were transported to and from an after-school program that was funded entirely through non-State sources; consequently, the students were not eligible to be reported for State transportation funding. We also noted that these ten students were reported for various incorrect days-in-term.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

- d. One hundred thirty-one students were reported in Center to Center transportation for a Gifted program for various incorrect days-in-term. We also noted the following exceptions involving 15 of these 131 students and a student who was eligible to be reported, but wasn't:
 - 1. The ridership of nine students was not supported by a bus driver's report.
 - 2. The transport of three students was not supported by Gifted program attendance records and one student, who was incorrectly reported in Center to Center (Vocational), was not transported until after the survey.
 - 3. Two students were reported but should not have been: one in Center to Center (IDEA), Weighted and one in Center to Center (Vocational). The students were reported due to a misidentification involving students with similar names.
 - 4. An eligible student was incorrectly not reported. The student was eligible to be reported in Center to Center, (IDEA), Unweighted for a 17-day term, but was omitted from the reported ridership figures due to a misidentification involving students with similar names.

We made the following audit adjustments:

<u>February 2007 Survey</u>		
a. <u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(5)	
Two Miles or More	(41)	
Center to Center (IDEA), Unweighted	42	
Center to Center (Vocational)	4	
 <u>19 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(1)	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<u>Students Transported Net Audit Adjustments</u>
General Tests (Continued)		
b. <u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(77)	
IDEA (K-12), Unweighted	7	
Hazardous Walking	1	
Two Miles or More	<u>64</u>	(5)
c. <u>90 Days-in-Term</u>		
Two Miles or More	(3)	
<u>75 Days-in-Term</u>		
Two Miles or More	(1)	
<u>39 Days-in-Term</u>		
Two Miles or More	(5)	
<u>38 Days-in-Term</u>		
Two Miles or More	<u>(1)</u>	(10)
d. <u>36 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(2)	
<u>35 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(2)	
<u>20 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(23)	
<u>19 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(53)	
<u>17 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(9)	
<u>16 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	<u>(27)</u>	(116)
<u>16 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	35	
<u>15 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	9	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<u>Students Transported Net Audit Adjustments</u>
<u>General Tests</u> (Continued)		
<u>14 Days-in-Term</u> Center to Center (IDEA), Unweighted	35	
<u>13 Days-in-Term</u> Center to Center (IDEA), Unweighted	11	
<u>12 Days-in-Term</u> Center to Center (IDEA), Unweighted	14	
<u>11 Days-in-Term</u> Center to Center (IDEA), Unweighted	<u>12</u>	116
d.1. <u>19 Days-in-Term</u> Center to Center (IDEA), Unweighted	(6)	
<u>20 Days-in-Term</u> Center to Center (Vocational)	<u>(3)</u>	(9)
d.2. <u>19 Days-in-Term</u> Center to Center (IDEA), Unweighted	(1)	
Center to Center (Vocational)	(1)	
<u>20 Days-in-Term</u> Center to Center (IDEA), Unweighted	(1)	
<u>16 Days-in-Term</u> Center to Center (IDEA), Unweighted	<u>(1)</u>	(4)
d.3. <u>19 Days-in-Term</u> Center to Center (IDEA), Weighted	(1)	
<u>17 Days-in-Term</u> Center to Center (Vocational)	<u>(1)</u>	(2)
d.4. <u>17 Days-in-Term</u> Center to Center (IDEA), Unweighted	<u>1</u>	<u>1</u>
		<u>(31)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

5. [Ref. 55] We noted exceptions involving 18 students in the June 2007 survey, as follows:

- a. Ten students in IDEA (K-12), Weighted were reported for weighted funding based on the requirement for an aide or monitor; however, no aide or monitor was on their bus. We also noted that two of the ten students were not eligible to be reported for State transportation funding: one was not shown on the supporting bus driver’s report as having been transported, and the other was SLD and lived less than two miles from school.
- b. Eight students were reported for an incorrect number of days-in-term. Additionally, we noted that one of these students was not shown on the supporting bus driver’s report as having been transported.

We made the following audit adjustments:

June 2007 Survey

a. <u>20 Days-in-Term</u>		
IDEA (K-12), Weighted	(9)	
IDEA (PK), Weighted	(1)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Unweighted	1	
Two Miles or More	<u>6</u>	(2)
b. <u>14 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	
<u>4 Days-in-Term</u>		
Two Miles or More	(6)	
<u>20 Days-in-Term</u>		
IDEA (K-12), Weighted	1	
<u>10 Days-in-Term</u>		
Two Miles or More	<u>6</u>	(1) (3)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

Net Audit Adjustments – General Tests

(121)

Detailed Tests

6. [Ref. 56] The IEPs for two students in the July 2006 survey, one in IDEA (K-12), Weighted and one in IDEA (PK), Weighted, did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. We noted that one student was eligible for Two Miles or More and the other was eligible for IDEA (PK), Unweighted. We made the following audit adjustment:

July 2006 Survey

8 Days-in-Term

IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	<u>1</u>	0

7. [Ref. 57] Fifteen students in the July 2006 survey (seven of whom were in our sample) were reported incorrectly in Two Miles or More. Five of the students lived less than two miles from school, had to cross a hazardous route to walk to school, and should have been reported in Hazardous Walking. The remaining ten students lived less than two miles from school and were not eligible to be reported for State transportation funding. We made the following audit adjustment:

July 2006 Survey

7 Days-in-Term

Two Miles or More	(5)	
Hazardous Walking	5	
Two Miles or More	(2)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>(8)</u>	(10)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests (Continued)

8. [Ref. 58] The reporting of six ESE students in IDEA-related ridership categories in the October 2006 survey was not supported by the students' IEPs, as follows:

- a. The IEPs for two students in IDEA (K-12), Weighted did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. One of the students was not eligible to be reported for State transportation funding because he was classified SLD and lived less than two miles from school. The other student was eligible to be reported in Two Miles or More.
- b. The IEPs for two students (one in Center to Center (IDEA), Weighted and one in Center to Center (IDEA), Unweighted) did not authorize IDEA-center to center transportation. The IDEA-weighted student was transported to an adaptive Physical Education program with a 19-day term and was not eligible for State transportation funding absent specific authorization on the student's IEP. The IDEA-unweighted student was transported to a dual enrollment program and was eligible for Center to Center (Vocational).
- c. Two students in IDEA (K-12), Unweighted, were not shown on the supporting bus drivers' reports as having been transported and were ineligible to be reported for State transportation funding.

We made the following audit adjustments:

October 2006 Survey

a. <u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	<u>1</u>	(1)
b. <u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(1)	
Center to Center (Vocational)	<u>1</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>Detailed Tests</u> (Continued)			
<u>19 Days-in-Term</u> Center to Center (IDEA), Weighted	(1)		(1)
c. <u>90 Days-in-Term</u> IDEA (K-12), Unweighted	--		(2)
			(4)
9. <u>[Ref. 59] Five students in the October 2006 survey were reported in incorrect ridership categories, as follows:</u>			
a. <u>One student in IDEA (PK), Unweighted was reported as being transported to Lincoln Middle School, however, the student was enrolled in prekindergarten at a different school, Daughtrey Elementary School, for which there was no evidence of the student being transported during the October 2006 survey period.</u>			
b. <u>One student in Teenage Parents and Infants was not enrolled in a Teenage Parent-related program. The student lived less than two miles from school and was not eligible to be reported for State transportation funding.</u>			
c. <u>Two children in Teenage Parents and Infants (one student parent and one infant) were not shown on the supporting bus driver's report as having been transported. Accordingly, neither was eligible to be reported for State transportation funding. (The student parent was a non-sample student).</u>			
d. <u>One student in Center to Center (Vocational) was not transported and should not have been reported for State transportation funding.</u>			

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	Students Transported Net Audit Adjustments
<u>Detailed Tests</u> (Continued)	
<u>October 2006 Survey</u>	
a. <u>90 Days-in-Term</u> IDEA (PK), Unweighted	-- (1)
b. <u>90 Days-in-Term</u> Teenage Parents and Infants	-- (1)
c. <u>90 Days-in-Term</u> Teenage Parents and Infants	(1)
Teenage Parents and Infants (<i>Non-Sample Student</i>)	<u>(1)</u> (2)
d. <u>90 Days-in-Term</u> Center to Center (Vocational)	-- <u>(1)</u>
	<u>(5)</u>

10. [Ref. 60] Eighty-seven students in the October 2006 survey were reported in incorrect ridership categories, as follows:

- a. Eight students in Hazardous Walking lived more than two miles from school and should have been reported in Two Miles or More.
- b. Fifty students in Hazardous Walking lived less than two miles from school but did not have to cross a hazardous route to walk to school and, thus, were not eligible for Hazardous Walking or other category.
- c. Twenty-eight students in Two Miles or More lived less than two miles from school and were not eligible to be reported for State transportation funding.
- d. One student, who was eligible to be reported in Two Miles or More, was omitted from the survey results due to an isolated error.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>Detailed Tests</u> (Continued)		
<u>October 2006 Survey</u>		
a. <u>90 Days-in-Term</u>		
Hazardous Walking	(6)	
Two Miles or More	6	
Hazardous Walking (<i>Non-Sample Students</i>)	(2)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>2</u>	0
b. <u>90 Days-in-Term</u>		
Hazardous Walking	(5)	
Hazardous Walking (<i>Non-Sample Students</i>)	<u>(45)</u>	(50)
c. <u>90 Days-in-Term</u>		
Two Miles or More	(3)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>(25)</u>	(28)
d. <u>90 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	--	<u>1</u>
		<u>(77)</u>

11. [Ref. 61] The reporting of three ESE students in IDEA-related ridership categories in the February 2007 survey was not supported by the students' IEPs, as follows:

- a. The IEP for one student in IDEA (K-12), Weighted did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We noted that the student was eligible to be reported in IDEA (K-12), Unweighted.
- b. The IEPs for two students in Center to Center (IDEA), Unweighted did not authorize IDEA-center to center transportation. We noted that one student was not eligible to be reported for State transportation funding, and the other student was eligible for Center to Center (Vocational).

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>Detailed Tests</u> (Continued)		
<u>February 2007 Survey</u>		
a. <u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	<u>1</u>	0
b. <u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(2)	
Center to Center (Vocational)	<u>1</u>	<u>(1)</u>
		<u>(1)</u>

12. [Ref. 62] Four students in the February 2007 survey were reported incorrectly in Teenage Parents and Infants, as follows:

- a. One student was transported to attend a dual enrollment program and should have been reported in Center to Center (Vocational).
- b. Two students were not enrolled in a Teenage Parent-related program. We noted that one of the students was eligible for Two Miles or More, but the other student lived less than two miles from school and was not eligible to be reported for State transportation funding.
- c. One student was not shown on the supporting bus driver's report as having been transported and was not eligible to be reported for State transportation funding.

We made the following audit adjustments:

<u>February 2007 Survey</u>		
a. <u>90 Days-in-Term</u>		
Teenage Parents and Infants	(1)	
Center to Center (Vocational)	<u>1</u>	0
b. <u>90 Days-in-Term</u>		
Teenage Parents and Infants	(2)	
Two Miles or More	<u>1</u>	<u>(1)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests (Continued)

- c. 90 Days-in-Term
 Teenage Parents and Infants -- (1)
 (2)

13. [Ref. 63] One hundred seventy-seven students in the February 2007 survey were reported incorrectly in Hazardous Walking (107 students) or Two Miles or More (70 students), as follows:

- a. Fifteen students were reported incorrectly in Hazardous Walking, which is for students who live less than two miles from school. All of these students lived more than two miles from school. Fourteen were transported during the survey and were eligible for Two Miles or More. The one remaining student was not shown on the supporting bus driver's report as having been transported, and was ineligible to be reported for State transportation funding.
- b. Ninety-two students, who lived less than two miles from school, were reported incorrectly in Hazardous Walking. The students did not have to cross a hazardous route to walk to school and were otherwise ineligible to be reported for State transportation funding.
- c. Seventy students reported in Two Miles or More lived less than two miles from school and were ineligible to be reported for State transportation funding.

We made the following audit adjustments:

February 2007 Survey

- a. 90 Days-in-Term
 Hazardous Walking (14)
 Two Miles or More 13
 Hazardous Walking (Non-Sample Student) (1)
 Two Miles or More (Non-Sample Student) 1 (1)
- b. 90 Days-in-Term
 Hazardous Walking (7)
 Hazardous Walking (Non-Sample Students) (85) (92)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>Detailed Tests</u> (Continued)		
c. <u>90 Days-in-Term</u>		
Two Miles or More	(3)	
Two Miles or More (<i>Non-Sample Students</i>)	(67)	(70)
		(163)
14. [Ref. 64] <u>The IEP for one student in IDEA (K-12), Weighted in the June 2007 survey did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We noted that the student was eligible to be reported in Two Miles or More. We made the following audit adjustments:</u>		
<u>June 2007 Survey</u>		
<u>11 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	0
15. [Ref. 65] <u>Twenty-seven students in the June 2007 survey were reported incorrectly in Two Miles or More, as follows:</u>		
a. <u>Seven students lived less than two miles from school and used a hazardous route to walk to school; consequently, they should have been reported in Hazardous Walking.</u>		
b. <u>One student was not shown on the supporting bus driver's report as having been transported and should have not been reported for State transportation funding.</u>		
c. <u>Nineteen students lived less than two miles from school and should not have been reported for State transportation funding.</u>		

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Manatee County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Students Transported Net Audit Adjustments
<u>Detailed Tests</u> (Continued)		
<u>June 2007 Survey</u>		
<u>20 Days-in-Term</u>		
a. Hazardous Walking	7	
Two Miles or More	<u>(7)</u>	0
b. Two Miles or More	--	(1)
c. Two Miles or More	(17)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>(2)</u>	<u>(19)</u>
Net Audit Adjustments – Detailed Tests		<u>(282)</u>
<hr/>		
<u>Summary - Detailed Tests</u>		
Sample Students w/Exceptions	<u>75</u>	--
Sample Students - Net Audit Adjustments	--	(35)
Non-Sample Students w/Exceptions	<u>252</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>(247)</u>
Net Audit Adjustments – Detailed Tests		<u>(282)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Manatee County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership categories for the correct number of days-in-term; (2) only those students who are enrolled in school during survey and ride a bus at least one time during the survey period are reported with a survey's results; (3) the distance from home to school is verified prior to students being reported in Two Miles or More; (4) only hazardous locations which are timely reported to the State and must be used by students if they walk to school are used in classifying those students in Hazardous Walking; and (5) only eligible ESE students whose IEPs authorize transportation services are reported in IDEA-weighted or unweighted ridership categories.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Manatee County District School Board
Student Transportation
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 91 of this report.

The accompanying notes are an integral part of this schedule.

Manatee County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE A - SUMMARY

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

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education or ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Manatee County

For the fiscal year ended June 30, 2007, the District received approximately \$7.1 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2006	32	412
October 2006	185	14,660
February 2007	186	15,136
June 2007	<u>38</u>	<u>935</u>
Total	<u>441</u>	<u>31,143</u>

3. Statutes and Rules

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

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

Manatee County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE

**SCHOOL BOARD**

Barbara A. Harvey
Chairman

Walter Miller
Vice Chairman

Robert C. Gause

Harry G. Kinnan

Jane R. Pfeilsticker

SUPERINTENDENT

Dr. Roger Dearing

P.O. Box 9069
Bradenton, Florida
34206-9069
215 Manatee Ave. W.
Bradenton, FL
34205
PH. (941) 708-8770
FAX. (941) 708-8686
www.manateeschools.net

EdVantage
Inspiring Our Students to Learn, Dream and Achieve.

SCHOOL DISTRICT OF MANATEE COUNTY

June 23, 2008

David W. Martin
Auditor General
Room 412C
Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450
Attn: Joe Williams, Section 321

Dear Mr. Martin:

We have reviewed the preliminary and tentative report on the examination of full-time equivalent (FTE) students and student transportation as reported by the School District of Manatee County, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007. We are in agreement with the identified items as they relate to school sites. All areas of concern are being addressed.

The District has instituted specific procedures to produce more accurate survey data in all areas in order to ensure more accurate FTE reporting through an organized process of accountability and training. These specific procedures seek to ensure that: (1) only eligible courses are reported in the English for Speakers of Other Languages (ESOL) program; (2) only students who were in membership during the survey are included with the survey's results; (3) students are reported in the proper funding categories and have adequate documentation to support that reporting; (4) students in on-the-job training (OJT) are reported in accordance with their timecards, and those timecards are accurately completed, signed, and retained in readily accessible files; (5) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; (6) out-of-field teachers earn at least six hours per year towards certification in their out-of-field subject area; and (7) parents are timely and appropriately notified when their children are assigned to out-of-field teachers. It should be noted that some of the findings in this area relate to available documentation that was stored electronically that the auditor did not consider in reporting the findings.

District management will also exercise more care in reporting student transportation. Corrective action will be taken to ensure that: (1) transported students are reported in the correct ridership categories for the correct number of days-in-term; (2) only those students who are enrolled in school during the survey period and ride a bus at least one time during the survey period are reported with a survey's results; (3) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (4) only Exceptional students whose need for special transportation services are properly documented on their Individual Educational Plans (IEPs) are reported in IDEA weighted ridership categories; and (4) the number of days-in-term is appropriately documented and accurately reported.

We reserve the right to contest the findings related to the following contracted site of Ramsey Youth Services – Manatee Palms (#2056). This site is a residential hospital that the District contracts with to provide education services. The auditor considers this location to be a school and as such has question teacher certification among other issues.

The District believes that the students that are in the monitored programs have not suffered any programmatic curtailment or lapse in services due to any paperwork discrepancies.

We appreciate the professionalism and courtesy of the audit staff throughout the process. Please feel free to contact Mr. Jeff Asher, Executive Director of Finance, at 941-708-8770, extension 2110 if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Lynette Edwards for Roger Dearing". The signature is written in a cursive style.

Dr. Roger Dearing, Superintendent
Manatee County School District