

**MANATEE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2024



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Dr. Jason C. Wysong served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Gina Messenger	1
Cindy Spray, Vice Chair	2
Mary Foreman	3
Chad Choate III, Chair	4
Richard Tatem	5

The team leader was Olukemi T. Latilo, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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MANATEE COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and student transportation, the Manatee County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2024. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of the required in-service training points in ESOL strategies were not met for 63 of the 186 teachers in our test. Fifty-five (30 percent) of the 186 teachers in our test taught at charter schools and 26 (41 percent) of the 63 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	127	40	32%	13	6	46%
ESOL	325	85	26%	55	8	15%
ESE Support Levels 4 and 5	71	-	0%	23	-	0%
Totals	<u>523</u>	<u>125</u>		<u>91</u>	<u>14</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 190 of the 455 students in our student transportation test as well as exceptions for 604 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 95 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.1336 (1.6371 applicable to District schools other than charter schools and 1.4965 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 104.3033 (88.9158 applicable to District schools other than charter schools and 15.3875 applicable to charter schools). Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of negative 726 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2024, was \$5,139.73 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$536,091 (negative 104.3033 times \$5,139.73), of which \$457,003 is applicable to District schools other than charter schools and \$79,088 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Manatee County, Florida. Those services are provided primarily to prekindergarten (PK) through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education (SBE). The geographic boundaries of the District are those of Manatee County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 65 schools¹ other than charter schools, 15 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$138.8 million was provided through the FEFP to the District for the District-reported 54,629.93 unweighted FTE as recalibrated, which included 10,065.24 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student’s educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local

¹ Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

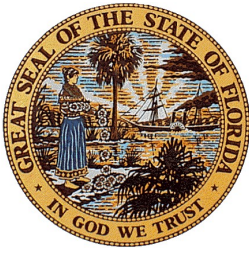
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to Family Empowerment Scholarship Programs.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may

² FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$8.7 million for student transportation as part of the State funding through the FEFP.



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House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Manatee County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024. 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 2023-24* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records, the Manatee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our

³ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
May 28, 2026

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2024, the Manatee County District School Board (District) reported to the DOE 54,629.93 unweighted FTE as recalibrated, which included 10,065.24 unweighted FTE as recalibrated for charter schools, at 65 District schools other than charter schools, 15 charter schools, 1 cost center, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2024. (See NOTE B.) The population of schools (83) included the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (17,370) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 13 of the 127 students in our Basic ESE test,⁴ 55 of the 325 students in our ESOL test,⁵ and 23 of the 71 students in our ESE Support Levels 4 and 5 test.⁶ Forty (32 percent) of the 127 students in our Basic ESE test attended charter schools and 6 (46 percent) of the 13 students with exceptions attended charter schools. Eighty-five (26 percent) of the 325 students in our ESOL test attended charter schools and 8 (15 percent) of the 55 students with exceptions attended charter schools. None of the 71 students in our ESE Support Levels 4 and 5 test attended charter schools.

⁴ For Basic ESE, the material noncompliance is composed of Findings 33, 40, 58, 71, 72, 73, 78, 79, and 95 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 1, 5, 8, 15, 25, 26, 27, 34, 42, 47, 48, 49, 53, 61, 68, 69, 70, 80, and 89 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 16, 17, 24, 41, 50, 51, 54, 59, 60, and 65 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	76	14	12,573	174	3	37,623.3700	128.4430	209.3551
Basic with ESE Services	81	15	2,784	127	13	11,435.5800	118.0359	4.0552
ESOL	67	13	1,794	325	55	3,956.5200	211.0796	(181.4108)
ESE Support Levels 4 and 5	38	9	94	71	23	305.1800	62.8202	(25.3916)
Career Education 9-12	<u>11</u>	<u>3</u>	<u>125</u>	<u>78</u>	<u>1</u>	<u>1,309.2800</u>	<u>22.0315</u>	<u>(9.7415)</u>
All Programs	83	15	<u>17,370</u>	<u>775</u>	<u>95</u>	<u>54,629.9300</u>	<u>542.4102</u>	<u>(3.1336)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (637, of which 442 are applicable to District schools other than charter schools and 195 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 63 of the 186 teachers in our test.⁷ Fifty-five (30 percent) of the 186 teachers in our test taught at charter schools and 26 (41 percent) of the 63 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁷ For teachers, the material noncompliance is composed of Findings 6, 9, 10, 11, 12, 13, 18, 19, 20, 21, 22, 23, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 43, 44, 45, 46, 52, 55, 56, 57, 62, 63, 64, 66, 74, 75, 76, 77, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, and 94 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	43.1400	1.122	48.4031
102 Basic 4-8	35.6610	1.000	35.6610
103 Basic 9-12	10.4379	.988	10.3126
111 Grades K-3 with ESE Services	.0003	1.122	.0003
112 Grades 4-8 with ESE Services	1.4245	1.000	1.4245
113 Grades 9-12 with ESE Services	7.1884	.988	7.1021
130 ESOL	(73.9548)	1.208	(89.3374)
254 ESE Support Level 4	(21.2798)	3.706	(78.8629)
255 ESE Support Level 5	(4.1118)	5.707	(23.4660)
300 Career Education 9-12	(.1428)	1.072	(.1531)
Subtotal	(1.6374)		(88.9158)
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	76.0724	1.122	85.3532
102 Basic 4-8	31.1583	1.000	31.1583
103 Basic 9-12	12.8855	.988	12.7309
112 Grades 4-8 with ESE Services	(2.5000)	1.000	(2.5000)
113 Grades 9-12 with ESE Services	(2.0580)	.988	(2.0333)
130 ESOL	(107.4560)	1.208	(129.8068)
300 Career Education 9-12	(9.5987)	1.072	(10.2898)
Subtotal	(1.4965)		(15.3875)
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	119.2124	1.122	133.7563
102 Basic 4-8	66.8193	1.000	66.8193
103 Basic 9-12	23.3234	.988	23.0435
111 Grades K-3 with ESE Services	.0003	1.122	.0003
112 Grades 4-8 with ESE Services	(1.0755)	1.000	(1.0755)
113 Grades 9-12 with ESE Services	5.1304	.988	5.0688
130 ESOL	(181.4108)	1.208	(219.1442)
254 ESE Support Level 4	(21.2798)	3.706	(78.8629)
255 ESE Support Level 5	(4.1118)	5.707	(23.4660)
300 Career Education 9-12	(9.7415)	1.072	(10.4429)
Total	(3.1336)		(104.3033)

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0181</u>	<u>#0231</u>	<u>#0271</u>	
101 Basic K-3	.....	3.5541	17.6919	21.2460
102 Basic 4-8	.....	.6781	2.2859	2.9640
103 Basic 9-12	(1.8404)	.....	.....	(1.8404)
111 Grades K-3 with ESE Services	.....	.....	.5002	.5002
112 Grades 4-8 with ESE Services	.....	.....	(.5002)	(.5002)
113 Grades 9-12 with ESE Services	2.7720	.....	.....	2.7720
130 ESOL	1.8404	(4.2322)	(19.9778)	(22.3696)
254 ESE Support Level 4	(.5002)	.....	.0002	(.5000)
255 ESE Support Level 5	(2.7716)	.....	(.5002)	(3.2718)
300 Career Education 9-12	(.1428)	.....	.....	(.1428)
Total	(.6426)	.0000	(.5000)	(1.1426)

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

No.	Brought Forward	<u>Proposed Adjustments</u> ¹				Balance Forward
		<u>#0581</u>	<u>#0601</u>	<u>#0741</u>	<u>#0762</u>	
101	21.2460	.....	11.3740	10.5200	.....	43.1400
102	2.9640	13.6923	6.8042	4.4998	.....	27.9603
103	(1.8404)	.....	.....	.....	4.6887	2.8483
111	.5002	.....	(.4999)	.....	.....	.0003
112	(.5002)	2.0000	.....	(.9999)	.....	.4999
113	2.7720	.....	.....	.....	1.4998	4.2718
130	(22.3696)	(13.6923)	(16.6783)	(13.5200)	(4.6887)	(70.9489)
254	(.5000)	(2.0000)	(1.0000)	(.4999)	(1.4998)	(5.4997)
255	(3.2718)	.....	.....	.....	.....	(3.2718)
300	<u>(.1428)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1428)</u>
Total	<u>(1.1426)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.1426)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0852</u>	<u>#0853</u>	<u>#2011</u>	<u>#2102*</u>	
101	43.1400	.....	.....	.....	72.9091	116.0491
102	27.9603	.....	4.4399	3.2608	23.9476	59.6086
103	2.8483	1.6493	.....	6.3514	2.8549	13.7039
111	.0003	.....	.....	.....	.....	.0003
112	.4999	.....	.4247	.4999	(1.5000)	(.0755)
113	4.2718	1.0000	.....	2.0000	(.1298)	7.1420
130	(70.9489)	(1.6493)	(1.3566)	.....	(97.0214)	(170.9762)
254	(5.4997)	(1.0000)	(4.0079)	(10.7722)	.....	(21.2798)
255	(3.2718)	.....	.4999	(1.3399)	.....	(4.1118)
300	(.1428)	.....	.....	.....	(2.5569)	(2.6997)
Total	<u>(1.1426)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4965)</u>	<u>(2.6391)</u>

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

*Charter School

Proposed Adjustments¹

<u>No.</u>	<u>Brought Forward</u>	<u>#2104*</u>	<u>#2120*</u>	<u>#2171*</u>	<u>#7004</u>	<u>Total</u>
101	116.0491	.....	.....	3.1633	.....	119.2124
102	59.6086	5.9373	1.2734	.....	.....	66.8193
103	13.7039	10.0306	.....	.....	(.4111)	23.3234
111	.0003	.....	.....	.....	.....	.0003
112	(.0755)	(1.0000)	.....	.....	.....	(1.0755)
113	7.1420	(1.9282)	.....	.....	(.0834)	5.1304
130	(170.9762)	(5.9979)	(1.2734)	(3.1633)	.....	(181.4108)
254	(21.2798)	.....	.....	.....	.....	(21.2798)
255	(4.1118)	.....	.....	.....	.....	(4.1118)
300	<u>(2.6997)</u>	<u>(7.0418)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.7415)</u>
Total	<u>(2.6391)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4945)</u>	<u>(3.1336)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Manatee County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2023-24* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2023 reporting survey periods and the February and June 2024 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2023 reporting survey period, the February 2024 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Manatee High School (#0181)

1. [Ref. 18101] Five ELL students were reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

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

2. [Ref. 18102] For three ESE students, the *Matrix of Services* forms were not available at the time of our examination and could not be subsequently located. We also noted that one of the students was not in attendance during the February 2024 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.0004	
254 ESE Support Level 4	(.5002)	
255 ESE Support Level 5	<u>(2.0000)</u>	(.4998)

3. [Ref. 18103] FTE for one ESE student was incorrectly reported in ESE Support Level 5 based on the student's placement in the Hospital and Homebound Program. The student was scheduled for both on-campus instruction and homebound instruction; *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Manatee High School (#0181) (Continued)

however, the on-campus portion of the student’s schedule should have been reported in Grades 9-12 Basic with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.7716	
255 ESE Support Level 5	<u>(.7716)</u>	.0000

4. [Ref. 18104] One Career Education 9-12 student who participated in OJT did not work during the February 2024 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.1428)</u>	(.1428)
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5. [Ref. 18105] During the course of our examination, we noted that the School had not reported students in the ESOL Program during the October 2023 reporting survey period. District personnel indicated that the School incorrectly coded ELL students during the October 2023 reporting survey period. The District provided valid *ELL Student Plans* and other ESOL documentation that supported the placement of 21 students in our test in the ESOL Program; consequently, the students’ schedules should have been reported in ESOL. We propose the following adjustment:

103 Basic 9-12	(2.4830)	
130 ESOL	<u>2.4830</u>	.0000

6. [Ref. 18170] One teacher taught English to a class that included an ELL student but was not properly certified to teach an ELL student and was not approved by the School Board to teach this student out of field. We also noted that the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0714	
130 ESOL	<u>(.0714)</u>	.0000
		<u>(.6426)</u>

Myakka City Elementary School (#0231)

7. [Ref. 23101] Our examination of the School’s attendance record keeping procedures disclosed that contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain the manual attendance (*Finding Continues on Next Page*)

Findings

Myakka City Elementary School (#0231) (Continued)

records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments. .0000

8. [Ref. 23102] The English language proficiency for one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4315	
130 ESOL	<u>(.4315)</u>	.0000

9. [Ref. 23170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught Intensive Reading Intervention (Tier 3) courses requiring certification in Reading. We propose the following adjustment:

101 Basic K-3	.3288	
130 ESOL	<u>(.3288)</u>	.0000

10. [Ref. 23171] The parents of students taught by an out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL until February 5, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.1644	
102 Basic 4-8	.0822	
130 ESOL	<u>(.2466)</u>	.0000

11. [Ref. 23172] One teacher taught Reading to classes that included ELL students but was not properly certified and was not approved by the School Board to teach out of field until October 24, 2023, which was after the October 2023 reporting survey period. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. In addition, the teacher had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.2055	
102 Basic 4-8	.1644	
130 ESOL	<u>(.3699)</u>	.0000

Findings

Myakka City Elementary School (#0231) (Continued)

12. [Ref. 23173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught Intensive Reading Intervention (Tier 3), Language Arts, and Basic subject area courses that included ELL students, requiring certification in Reading and ESOL. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8080	
130 ESOL	<u>(.8080)</u>	.0000

13. [Ref. 23174] One teacher taught Language Arts and Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.0474	
130 ESOL	<u>(2.0474)</u>	<u>.0000</u>
		<u>.0000</u>

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

14. [Ref. 27101] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers, and students’ sign in/sign out logs. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rules may result in future proposed adjustments.

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15. [Ref. 27102] *ELL Student Plans* for three ELL students were not developed until November 3, 2023, which was after the October 2023 reporting survey period. We also noted that the students’ parents were not notified of the students’ ESOL placements until April 16, 2024, which was after October 2023 and February 2024 reporting survey periods. We propose the following adjustment:

101 Basic K-3	2.3526	
130 ESOL	<u>(2.3526)</u>	.0000

Findings

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

16. [Ref. 27103] The *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. We also noted that the IEP for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5002	
254 ESE Support Level 4	<u>(1.0002)</u>	(.5000)

17. [Ref. 27104] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.5002)	
254 ESE Support Level 4	1.0004	
255 ESE Support Level 5	<u>(.5002)</u>	.0000

18. [Ref. 27170] One teacher taught Language Arts and Basic subject area courses that included ELL students but was not properly certified and was not approved by the School Board to teach these students out of field until November 14, 2023, which was after the October 2023 reporting survey period. We also noted that the students' parents were not notified of the teacher's out-of-field status. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	10.3748	
130 ESOL	<u>(10.3748)</u>	.0000

19. [Ref. 27171] The parents of a student taught by one out-of-field teacher who taught Intensive Reading Intervention (Tier 3), were not notified of the teacher's out-of-field status in Reading. As the student was reported in a Basic Program, we present this disclosure finding with no proposed adjustment; however, continued noncompliance may result in future proposed adjustments.

.0000

20. [Ref. 27172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in World Language Spanish but taught courses that required certification in Elementary Education and ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.1430	
130 ESOL	<u>(1.1430)</u>	.0000

Findings

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

21. [Ref. 27173] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	1.1429	
130 ESOL	<u>(1.1429)</u>	.0000

22. [Ref. 27174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in PK Primary Education but taught Intensive Reading Intervention (Tier 3) courses requiring certification in Reading. We also noted that the students’ parents were not notified of the teacher’s out-of-field status in Reading and ESOL. We propose the following adjustment:

101 Basic K-3	4.9645	
130 ESOL	<u>(4.9645)</u>	.0000
		<u>(.5000)</u>

Findings

W. D. Sugg Middle School (#0581)

23. [Ref. 58173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that required certification in Elementary Education. Since the student taught by the teacher was cited in Finding No. 24 (Ref. 58102), we present this disclosure finding with no adjustment. .0000

24. [Ref. 58102] Two ESE students were not reported in accordance with the students' *Matrix of Services* (Matrix) forms. We also noted that the Matrix for one of the students was not completed until November 13, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

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

25. [Ref. 58103] For five ELL students, the students' parents were not notified of the students' ESOL placements until November 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	1.7863	
130 ESOL	<u>(1.7863)</u>	.0000

26. [Ref. 58104] One ELL student was reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4310	
130 ESOL	<u>(.4310)</u>	.0000

27. [Ref. 58105] The English language proficiency for one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.2928	
130 ESOL	<u>(.2928)</u>	.0000

28. [Ref. 58170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught a course that required certification in Middle Grade General Science. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

W. D. Sugg Middle School (#0581) (Continued)

102 Basic 4-8	3.0551	
130 ESOL	<u>(3.0551)</u>	.0000

29. [Ref. 58171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Emotionally Handicapped but taught a course that required certification in Reading. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.4655	
130 ESOL	<u>(.4655)</u>	.0000

30. [Ref. 58172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	1.1520	
130 ESOL	<u>(1.1520)</u>	.0000

Findings

W. D. Sugg Middle School (#0581) (Continued)

31. [Ref. 58174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in English and ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	6.0123	
130 ESOL	<u>(6.0123)</u>	.0000

32. [Ref. 58175] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Special Education but taught a course that required certification in Reading and ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.4973	
130 ESOL	<u>(.4973)</u>	<u>.0000</u>
		<u>.0000</u>

H. S. Moody Elementary School (#0601)

33. [Ref. 60101] The IEP meeting participants' signature page for two ESE students was not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine whether the appropriate personnel had participated in the meeting. We also noted that one student was not reported in accordance with the student's *Matrix of Services* (Matrix) form for the October 2023 reporting survey period, and the Matrix for the February 2024 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

<u>Ref. 60101</u>		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	.0000
 <u>Ref. 60103</u>		
101 Basic K-3	.4999	
111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

34. [Ref. 60102] An ELL Committee for one student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

H. S. Moody Elementary School (#0601) (Continued)

continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8514	
130 ESOL	<u>(.8514)</u>	.0000

35. [Ref. 60170] One teacher taught Reading to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.7398	
130 ESOL	<u>(.7398)</u>	.0000

36. [Ref. 60171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught an Intensive Reading Intervention (Tier 3) course that required certification in Reading. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.4932	
102 Basic 4-8	.4932	
130 ESOL	<u>(.9864)</u>	.0000

37. [Ref. 60172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught an Intensive Reading Intervention (Tier 3) course that required certification in Reading. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	6.1446	
130 ESOL	<u>(6.1446)</u>	.0000

38. [Ref. 60173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught courses that required certification in Elementary Education and ESOL. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	3.2363	
130 ESOL	<u>(3.2363)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

H. S. Moody Elementary School (#0601) (Continued)

39. [Ref. 60174] One teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	4.7198	
130 ESOL	<u>(4.7198)</u>	<u>.0000</u>
		<u>.0000</u>

Marjorie G. Kinnan Elementary School (#0741)

40. [Ref. 74101/02] For two Basic with ESE Services students, the IEP (one student) and EP (one student) did not include evidence that required personnel participated in the development of the students' IEP and EP. We propose the following adjustments:

<u>Ref. 74101</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000
 <u>Ref. 74102</u>		
102 Basic 4-8	.4998	
112 Grades 4-8 with ESE Services	<u>(.4998)</u>	.0000

41. [Ref. 74105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

42. [Ref. 74106] One ELL student was reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4054	
130 ESOL	<u>(.4054)</u>	.0000

43. [Ref. 74170] One teacher taught Language Arts and Reading to classes that included ELL students but had earned only 120 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.2144	
130 ESOL	<u>(3.2144)</u>	.0000

Findings

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

44. [Ref. 74171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught an Intensive Reading Intervention (Tier 3) course that required certification in Reading. We also noted that the students’ parents were not notified of the teacher’s out-of-field status in Reading. In addition, the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.6064	
130 ESOL	<u>(2.6064)</u>	.0000

45. [Ref. 74172] One teacher was not properly certified and was not approved by the School Board to teach Elementary Education out of field until October 24, 2023, which was after the October 2023 reporting survey period. The teacher was certified in Business Education but taught courses that required certification in Elementary Education and ESOL. We also noted that the teacher was not approved by the School Board to teach ESOL students out of field. We propose the following adjustment:

102 Basic 4-8	2.5946	
130 ESOL	<u>(2.5946)</u>	.0000

46. [Ref. 74173] One teacher taught Language Arts and Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	4.6992	
130 ESOL	<u>(4.6992)</u>	.0000
		<u>.0000</u>

Braden River High School (#0762)

47. [Ref. 76201/03] For two ELL students, ELL Committee meetings were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustments:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)	
Braden River High School (#0762) (Continued)			
<u>Ref. 76201</u>			
103 Basic 9-12	.4102		
130 ESOL	<u>(.4102)</u>		.0000
<u>Ref. 76203</u>			
103 Basic 9-12	.5712		
130 ESOL	<u>(.5712)</u>		.0000
48. [Ref. 76202] For two ELL students, English language proficiency was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:			
103 Basic 9-12	.8280		
130 ESOL	<u>(.8280)</u>		.0000
49. [Ref. 76204] The <i>ELL Student Plan</i> for one student was not completed until November 15, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:			
103 Basic 9-12	.1428		
130 ESOL	<u>(.1428)</u>		.0000
50. [Ref. 76205] The <i>Matrix of Services</i> form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
113 Grades 9-12 with ESE Services	.4998		
254 ESE Support Level 4	<u>(.4998)</u>		.0000
51. [Ref. 76206] One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We propose the following adjustment:			
113 Grades 9-12 with ESE Services	1.0000		
254 ESE Support Level 4	<u>(1.0000)</u>		.0000
52. [Ref. 76270/72] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:			

<u>Findings</u>		<u>Proposed Net Adjustments (Unweighted FTE)</u>
<u>Braden River High School (#0762)</u> (Continued)		
Ref. 76270		
103 Basic 9-12	.5485	
130 ESOL	<u>(.5485)</u>	.0000
Ref. 76272		
103 Basic 9-12	2.1880	
130 ESOL	<u>(2.1880)</u>	<u>.0000</u>
		<u>.0000</u>

Parrish Community High School (#0852)

53. [Ref. 85201] ELL Committees for two students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DUESS. We also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.7140	
130 ESOL	<u>(.7140)</u>	.0000

54. [Ref. 85202] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

55. [Ref. 85270] One teacher taught a Reading course that included ELL students but had earned only 60 of the 240 in-service training points in ESOL required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2095	
130 ESOL	<u>(.2095)</u>	.0000

56. [Ref. 85271] One teacher taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2095	
130 ESOL	<u>(.2095)</u>	.0000

Findings

Parrish Community High School (#0852) (Continued)

57. [Ref. 85272] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	.5163	
130 ESOL	<u>(.5163)</u>	<u>.0000</u>
		<u>.0000</u>

Dr. Mona Jain Middle School (#0853)

58. [Ref. 85301] For three ESE students, the IEP meeting participants’ pages were not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine whether the appropriate personnel had participated in the meetings. We propose the following adjustment:

102 Basic 4-8	2.0833	
112 Grades 4-8 with ESE Services	<u>(2.0833)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Dr. Mona Jain Middle School (#0853) (Continued)

59. [Ref. 85304] The IEP for one ESE student did not include the meeting participants' signatures to attest to their participation. We propose the following adjustment:

102 Basic 4-8	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

60. [Ref. 85305] Four ESE students were not reported in accordance with the students' *Matrix of Services* (Matrix) forms. We also noted that the Matrix for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.5080	
254 ESE Support Level 4	(3.0079)	
255 ESE Support Level 5	<u>.4999</u>	.0000

61. [Ref. 85306] An ELL Committee for one ELL student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.3570	
130 ESOL	<u>(.3570)</u>	.0000

62. [Ref. 85370] One teacher taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

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

63. [Ref. 85371] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students.
(Finding Continues on Next Page)

Findings

Dr. Mona Jain Middle School (#0853) (Continued)

Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000

64. [Ref. 85372] One teacher taught Middle/Junior Language Arts classes that included ELL students but had earned only 60 of the 300 in-service training points in ESOL required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

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

Access to Education (#2011)

65. [Ref. 201101] For three ESE students, the *Matrix of Services* forms were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

66. [Ref. 201170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in Social
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Access to Education (#2011) (Continued)

Science (Ref. 201170), ESE (Ref. 201171), and Preschool Education (Ref. 201172) but taught courses that required certification in Elementary Education, Art, and ESE, respectively. We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 201170</u>		
102 Basic 4-8	.4460	
103 Basic 9-12	3.3856	
254 ESE Support Level 4	<u>(3.8316)</u>	.0000
<u>Ref. 201171</u>		
102 Basic 4-8	1.1176	
103 Basic 9-12	1.2518	
254 ESE Support Level 4	<u>(2.3694)</u>	.0000
<u>Ref. 201172</u>		
102 Basic 4-8	1.6972	
103 Basic 9-12	1.7140	
254 ESE Support Level 4	<u>(2.5712)</u>	
255 ESE Support Level 5	<u>(.8400)</u>	<u>.0000</u>
		<u>.0000</u>

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

67. [Ref. 210201] The course schedules for students in our test were incorrectly reported. The School's bell schedule supported 1,575 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,825 to 2,200 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in future proposed adjustments. .0000

68. [Ref. 210202] The English language proficiency for one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4670	
130 ESOL	<u>(.4670)</u>	.0000

Findings

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

69. [Ref. 210203] An ELL Committee for one ELL student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.8736	
130 ESOL	<u>(.8736)</u>	.0000

70. [Ref. 210204] The *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. We also noted that the parents of two students were not notified of the students’ placement in the ESOL Program. We propose the following adjustment:

101 Basic K-3	.8736	
102 Basic 4-8	.8648	
103 Basic 9-12	.7240	
130 ESOL	<u>(2.4624)</u>	.0000

71. [Ref. 210205] The IEP for one ESE student did not include the meeting participants’ signatures to attest to their participation. We propose the following adjustment:

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

72. [Ref. 210206] The EP for one student in the Gifted program was not developed until December 19, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

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

73. [Ref. 210207] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent as prescribed by Section 1011.60 (2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2023-24*. Our recalculation of the FTE and hours of instruction disclosed that only 876.75 hours of the required 900 hours of instruction were provided to 58 students in the 12th Grade (1 student in our Exceptional Basic Test) during the 2023-24 school year. We propose the following adjustment:

103 Basic 9-12	(1.3467)	
113 Grades 9-12 with ESE Services	(.1298)	
300 Career Education 9-12	<u>(.0200)</u>	(1.4965)

Findings

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

74. [Ref. 210270/71/73/76/77/79/80] Our testing of teacher qualifications disclosed that seven teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 210270</u>		
102 Basic 4-8	4.5936	
130 ESOL	<u>(4.5936)</u>	.0000
<u>Ref. 210271</u>		
101 Basic K-3	7.2155	
102 Basic 4-8	.5320	
130 ESOL	<u>(7.7475)</u>	.0000
<u>Ref. 210273</u>		
102 Basic 4-8	2.9184	
130 ESOL	<u>(2.9184)</u>	.0000
<u>Ref. 210276</u>		
101 Basic K-3	11.2806	
130 ESOL	<u>(11.2806)</u>	.0000

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

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

<u>Ref. 210277</u>		
102 Basic 4-8	5.0138	
130 ESOL	<u>(5.0138)</u>	.0000
<u>Ref. 210279</u>		
103 Basic 9-12	3.0432	
130 ESOL	(.5063)	
300 Career Education 9-12	<u>(2.5369)</u>	.0000
<u>Ref. 210280</u>		
101 Basic K-3	17.9736	
130 ESOL	<u>(17.9736)</u>	.0000

75. [Ref. 210272/74/81] Three teachers did not hold a valid Florida teaching certificate and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 210272</u>		
101 Basic K-3	7.1121	
130 ESOL	<u>(7.1121)</u>	.0000
<u>Ref. 210274</u>		
102 Basic 4-8	3.1972	
103 Basic 9-12	.2896	
130 ESOL	<u>(3.4868)</u>	.0000
<u>Ref. 210281</u>		
101 Basic K-3	22.7753	
102 Basic 4-8	4.8608	
130 ESOL	<u>(27.6361)</u>	.0000

76. [Ref. 210275] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Social Science. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1448	
130 ESOL	<u>(.1448)</u>	.0000

77. [Ref. 210278] One teacher taught Language Arts and Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

101 Basic K-3	4.8048	
130 ESOL	<u>(4.8048)</u>	<u>.0000</u>
		<u>(1.4965)</u>

Manatee School for the Arts (#2104) Charter School

78. [Ref. 210401] For two students in the Gifted program, the EP meeting participants' signature pages were not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine whether the appropriate personnel had participated in the meetings. In addition, there was no documentation to support that the students' parents had been invited to the EP meetings. We propose the following adjustment:

103 Basic 9-12	1.9282	
113 Grades 9-12 with ESE Services	<u>(1.9282)</u>	<u>.0000</u>

79. [Ref. 210402] For one ESE student, the IEP was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

80. [Ref. 210403] An ELL Committee was not convened within 30 school days prior to one ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	<u>(.4284)</u>	<u>.0000</u>

81. [Ref. 210470] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff
(Finding Continues on Next Page)

Findings

Manatee School for the Arts (#2104) Charter School (Continued)

member whose functions provide direct support in the learning process of students.

Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.5623	
130 ESOL	<u>(.5623)</u>	.0000

82. [Ref. 210471] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field until January 31, 2024, which was after the October 2023 reporting survey period. The teacher was certified in English but taught courses that required certification in Middle Grades General Science. We propose the following adjustment:

102 Basic 4-8	.2500	
130 ESOL	<u>(.2500)</u>	.0000

83. [Ref. 210472] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	1.8125	
130 ESOL	<u>(1.8125)</u>	.0000

84. [Ref. 210473] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Social Science and Art but taught courses that required certification in Digital Photography. In addition, we noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Manatee School for the Arts (#2104) Charter School (Continued)

103 Basic 9-12	7.0418	
300 Career Education 9-12	(7.0418)	.0000

85. [Ref. 210474] One teacher taught English to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach these students out of field in ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2142	
130 ESOL	(.2142)	.0000

86. [Ref. 210475] One teacher was not properly certified or approved by the Charter School Board to teach out of field in English and ELL students until January 31, 2024, which was after the October 2023 reporting survey period. We also noted that the students’ parents were not notified of the teacher’s out-of-field status in English. We propose the following adjustment:

102 Basic 4-8	.6875	
130 ESOL	(.6875)	.0000

87. [Ref. 210476] One teacher taught English to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach these students out of field in ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. In addition, the teacher had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.1875	
130 ESOL	(1.1875)	.0000

88. [Ref. 210477/78] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 210477</u>		
102 Basic 4-8	.4375	
130 ESOL	(.4375)	.0000

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Manatee School for the Arts (#2104) Charter School</u> (Continued)			
Ref. 210478			
103 Basic 9-12	.4180		
130 ESOL	<u>(.4180)</u>		<u>.0000</u>
			<u>.0000</u>
<u>Rowlett Middle Academy (#2120) Charter School</u>			
89. [Ref. 212001] One ELL student was reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:			
102 Basic 4-8	.8714		
130 ESOL	<u>(.8714)</u>		.0000
90. [Ref. 212070] One teacher taught English to a class that included an ELL student but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:			
102 Basic 4-8	.1284		
130 ESOL	<u>(.1284)</u>		.0000
91. [Ref. 212071] One teacher taught a Basic subject area course that included an ELL student but had earned none of the 60 in-service training points in ESOL required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:			
102 Basic 4-8	.1452		
130 ESOL	<u>(.1452)</u>		.0000
92. [Ref. 212072] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Middle Grades Math. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:			
102 Basic 4-8	.1284		
130 ESOL	<u>(.1284)</u>		<u>.0000</u>
			<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

93. [Ref. 217170] One teacher taught Language Arts and Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.0938	
130 ESOL	<u>(3.0938)</u>	.0000

94. [Ref. 217171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.0695	
130 ESOL	<u>(.0695)</u>	<u>.0000</u>
		<u>.0000</u>

Manatee Virtual School (Virtual Franchise) (#7004)

95. [Ref. 700401] Four virtual education students (three in the Basic test and one in the Basic with ESE Services test) were reported for courses based on a full-credit completion; however, only half-credit courses were completed. We propose the following adjustment:

103 Basic 9-12	(.4111)	
113 Grades 9-12 with ESE Services	<u>(.0834)</u>	<u>(.4945)</u>
		<u>(.4945)</u>

Proposed Net Adjustment

(3.1336)

SCHEDULE E

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS

Manatee County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) data entry error (Finding 67); (2) delay in receipt of records from external sources (Findings 26, 61, and 71); (3) procedures not clearly defined (Finding 7); (4) staff oversights (Findings 2, 4, 14, 16, 17, 24, 33, 34, 40, 41, 58, 59, 60, 68, 69, 70, 72, 73, 78, 79, 80, 89, and 95); (5) system issues (Finding 15); (6) lack of staffing and staff training (Findings 1, 3, 5, 8, 25, 27, 42, 47, 48, 49, 50, 51, 53, 54, and 65); (7) certification staff oversights in evaluating teachers' out-of-field status (Findings 9, 10, 11, 12, 18, 21, 22, 23, 28, 29, 32, 35, 36, 37, 38, 39, 44, 45, 66, 76, 77, 82, 84, 86, 87, 92, and 93); and (8) teacher shortages (Findings 6, 13, 19, 20, 30, 31, 43, 46, 52, 55, 56, 57, 62, 63, 64, 74, 75, 81, 83, 85, 88, 90, 91, and 94).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (2) procedures for the preparation of students' *Matrix of Services* forms are enhanced and properly followed to ensure that ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review if applicable when students' IEPs are prepared or reviewed, and are retained in readily accessible files; (3) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs, are reported based on the correct instructional setting, and teacher homebound contact logs are retained in readily accessible files; (4) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (5) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (6) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (7) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments; (8) *ELL Student Plans* are timely prepared and dated, include the student's complete course schedule, are accurate concerning services or supports to be provided, and retained in readily accessible files; (9) ELL student files contain proper documentation to support the student's initial placement in ESOL and parents are timely notified of the student's ESOL placement; (10) students' IEPs or EPs are timely developed, document the participation of all required participants, including evidence that the students' parents were invited to participate, and retained in readily accessible files; (11) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (12) students are provided the minimum required annual hours of instruction before being fully funded; (13) virtual education students are reported for the correct amount of FTE based on the

length of the course; (14) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field if eligible (i.e., hold a valid State certificate), and the students' parents are timely notified of a teacher's out-of-field assignment; and (15) teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 2023-24

Attendance

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

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

FTE General Instructions 2023-24

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

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

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

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

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

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

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

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

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2023-24

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Manatee County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Manatee County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Manatee County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 65 schools other than charter schools, 15 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$138.8 million was provided through the FEFP to the District for the District-reported 54,629.93 unweighted FTE as recalibrated, which included 10,065.24 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to Family Empowerment Scholarship Programs.

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2023-24 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 10 through 14, 2023; Survey 2 was performed October 9 through 13, 2023; Survey 3 was performed February 5 through 9, 2024; and Survey 4 was performed June 10 through 14, 2024.

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

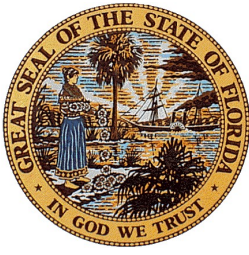
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2024. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Finding(s)</u>
1. Manatee High School	1 through 6
2. Myakka City Elementary School	7 through 13
3. G. D. Rogers Garden- Bullock Elementary	14 through 22
4. W. D. Sugg Middle School	23 through 32
5. H. S. Moody Elementary School	33 through 39
6. Marjorie G. Kinnan Elementary School	40 through 46
7. Braden River High School	47 through 52
8. Parrish Community High School	53 through 57
9. Dr. Mona Jain Middle School	58 through 64
10. Access To Education	65 and 66
11. Team Success A School of Excellence*	67 through 77
12. Manatee School for the Arts*	78 through 88
13. Rowlett Middle Academy*	89 through 92
14. William Monroe Rowlett Academy Arts and Communication*	93 and 94
15. Manatee Virtual School (Virtual Franchise)	95

* Charter School



Sherrill F. Norman, CPA
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Manatee County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024. 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 *FTE General Instructions 2023-24 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Manatee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁸ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's

⁸ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
May 28, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Manatee County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2024. (See NOTE B.) The population of vehicles (414) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2023 and February and June 2024 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (29,051) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	31
Hazardous Walking	148
IDEA – PK through Grade 12, Weighted	1,284
All Other FEFP Eligible Students	<u>27,588</u>
Total	<u>29,051</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 190 of 455 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 1, 3, 6, 7, 8, 9, 10, and 11 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(46)	-	-
Our tests included 455 of the 29,051 students reported as being transported by the District.	-	190	(148)
In conjunction with our general tests of student transportation we identified certain issues related to 604 additional students.	-	<u>604</u>	<u>(578)</u>
Totals	<u>(46)</u>	<u>794</u>	<u>(726)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Manatee County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2023-24 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2023 reporting survey periods and the February and June 2024 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51/55/63] Our general tests disclosed the number of buses in operation was overstated by 46 buses with 558 students reported in ridership not eligible for State transportation funding. Specifically:

Ref. 51

- 42 students (9 students in our test) were incorrectly reported for State transportation funding during the July 2023 (1 student) and June 2024 (41 students) reporting survey periods. Transportation personnel were unable to provide documentation to support the students' enrollment (28 students) in an ESY or non-residential DJJ Program or students (14 students) who were not enrolled in school during the June 2024 reporting survey period. We also noted that the bus driver reports for 13 buses in the June 2024 reporting survey period were not available at the time of our examination and could not be subsequently located.

Ref. 55

- Our general tests of student ridership disclosed that 429 students (78 students in our test) were incorrectly reported in the July 2023 reporting survey period and (*Finding Continues on Next Page*)

Findings

June 2024 reporting survey period. Transportation personnel were unable to provide documentation to support the students’ enrollment in an ESY or non-residential DJJ Program. We also noted that the bus driver reports for 2 buses in the June 2024 reporting survey period were not available at the time of our examination and could not be subsequently located. In addition, 3 students were not marked as riding the bus on the supporting bus driver reports.

Ref. 63

Our general tests disclosed that the number of buses in operation was overstated by 31 buses. Specifically:

- 1 bus in the July 2023 reporting survey period was overstated due to a data processing error when keying in the bus number.
- 22 buses were either overstated due to data processing errors when keying in the bus numbers (15 buses) or were not available at the time of our examination and could not be subsequently located (7 buses) in the October 2023 reporting survey period.
- 5 buses were either overstated due to data processing errors when keying in the bus numbers (3 buses) or were not available at the time of our examination and could not be subsequently located (2 buses) in the February 2024 reporting survey period.
- Three bus driver reports were not available and could not be subsequently located in the June 2024 reporting survey period.

Consequently, the ridership of the 87 students (1 student in our test) reported on the missing bus driver reports could not be adequately supported.

Accordingly, we propose the following adjustments:

Ref. 51

July 2023 Survey

84 Days in Term

All Other FEFP Eligible Students (1)

June 2024 Survey

Number of Buses in Operation (13) (13)

91 Days in Term

All Other FEFP Eligible Students (7)

89 Days in Term

All Other FEFP Eligible Students (5)

				Students Transported Proposed Net Adjustments
<u>Findings</u>				
<u>86 Days in Term</u>				
Hazardous Walking				(1)
IDEA - PK through Grade 12, Weighted				(1)
All Other FEFP Eligible Students				<u>(27)</u>
<u>Ref. 55</u>				
July 2023 Survey				
<u>8 Days in Term</u>				
All Other FEFP Eligible Students				(58)
June 2024 Survey				
Number of Buses in Operation	<u>(2)</u>	(2)		
<u>15 Days in Term</u>				
All Other FEFP Eligible Students				<u>(371)</u>
<u>Ref. 63</u>				
July 2023 Survey				
Number of Buses in Operation		(1)		
October 2023 Survey				
Number of Buses in Operation		(22)		
<u>86 Days in Term</u>				
IDEA - PK through Grade 12, Weighted				(2)
All Other FEFP Eligible Students				<u>(70)</u>
February 2024 Survey				
Number of Buses in Operation		(5)		
<u>91 Days in Term</u>				
All Other FEFP Eligible Students				(13)
June 2024 Survey				
Number of Buses in Operation	<u>(3)</u>	<u>(31)</u>		
		<u>(46)</u>		
<u>15 Days in Term</u>				
All Other FEFP Eligible Students				<u>(2)</u>
				<u>(87)</u>
				<u>(558)</u>

2. [Ref. 52] Our general tests disclosed that 14,259 students were reported for an incorrect number of DIT in the July 2023, February 2024, and June 2024 reporting survey periods. The students were reported for 84, 86, or 90 DIT rather than 8, 91, or 15 DIT, *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

Respectively, in accordance with the District’s instructional and ESY calendars. We propose the following adjustments:

July 2023 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(128)	
All Other FEFP Eligible Students	(81)	

8 Days in Term

IDEA - PK through Grade 12, Weighted	128	
All Other FEFP Eligible Students	81	

February 2024 Survey

91 Days in Term

Teenage Parents and Infants	11	
Hazardous Walking	8	
IDEA - PK through Grade 12, Weighted	503	
All Other FEFP Eligible Students	12,954	

90 Days in Term

Teenage Parents and Infants	(11)	
Hazardous Walking	(8)	
IDEA - PK through Grade 12, Weighted	(503)	
All Other FEFP Eligible Students	(12,934)	

86 Days in Term

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

All Other FEFP Eligible Students	(10)	
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June 2024 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(109)	
All Other FEFP Eligible Students	(465)	

15 Days in Term

IDEA - PK through Grade 12, Weighted	109	
All Other FEFP Eligible Students	<u>465</u>	0

3. [Ref. 53] Forty-four students (22 students in our test) were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2023 Survey		
<u>86 Days in Term</u>		
Hazardous Walking	(42)	
All Other FEFP Eligible Students	42	
February 2024 Survey		
<u>91 Days in Term</u>		
Hazardous Walking	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

4. [Ref. 54] Our general tests disclosed that 13 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that 4 of the students were children of teenage parents and were eligible to be reported in the Teenage Parents and Infants ridership category. The remaining 9 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey		
<u>86 Days in Term</u>		
Teenage Parents and Infants	2	
All Other FEFP Eligible Students	(7)	
February 2024 Survey		
<u>91 Days in Term</u>		
Teenage Parents and Infants	2	
All Other FEFP Eligible Students	<u>(6)</u>	(9)

5. [Ref. 56] Our general tests of student ridership disclosed that one student was incorrectly reported in the June 2024 reporting survey period. Transportation personnel were unable to provide documentation to support the student's enrollment in an ESY or non-residential DJJ program. Consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

June 2024 Survey		
<u>15 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(1)

6. [Ref. 57] Ninety-two students (18 students in our test) were either not marked as riding the bus (42 students) or not listed (50 students) on the supporting bus driver's reports. We also noted that two students were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from their assigned (*Finding Continues on Next Page*)

**Students
Transported
Proposed Net
Adjustments**

Findings

schools and should have been reported in the All Other FEFP Eligible Students ridership category. In addition, the IEP for one Specific Learning Disability student did not indicate a need for transportation services. We propose the following adjustments:

July 2023 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(2)	

October 2023 Survey

86 Days in Term

Teenage Parents and Infants	(1)	
Hazardous Walking	(3)	
IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	(74)	

February 2024 Survey

91 Days in Term

All Other FEFP Eligible Students	(2)		(92)
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7. [Ref. 58] Eight students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEP were not available at the time of our examination and could not subsequently be located. We determined that four of the students lived 2 miles or more from the students' assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining four students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2023 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(1)	

October 2023 Survey

86 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	1	

February 2024 Survey

91 Days in Term

IDEA - PK through Grade 12, Weighted	(3)		
All Other FEFP Eligible Students	<u>3</u>		(4)

Findings

8. [Ref. 59] Twenty-eight students in our test were incorrectly reported in the July 2023 and June 2024 reporting survey periods. The students' IEPs did not indicate a need for ESY services; consequently, the students were not eligible for summer school State transportation funding. We also noted that the IEPs for 6 of these students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We propose the following adjustments:

July 2023 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(11)	

June 2024 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>(11)</u>	(28)

9. [Ref. 60] Nineteen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We also noted that the IEPs for 3 of these students reported with the exceptionality of Specific Learning Disability, Speech Impaired, or Language Impaired did not specifically indicate a need for transportation services. We determined that 16 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining 3 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2023 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
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October 2023 Survey

86 Days in Term

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

February 2024 Survey

91 Days in Term

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

**Students
Transported
Proposed Net
Adjustments**

Findings

June 2024 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>1</u>	(3)

10. [Ref. 61] Five students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

86 Days in Term

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

February 2024 Survey

91 Days in Term

All Other FEFP Eligible Students	(3)	(5)
----------------------------------	-----	-----

11. [Ref. 62] Two students in our test were incorrectly reported in the Hazardous Walking ridership category. District records did not demonstrate the students encountered a hazardous walking area to support State transportation funding in that ridership category. We propose the following adjustments:

October 2023 Survey

86 Days in Term

Hazardous Walking	(1)	
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February 2024 Survey

91 Days in Term

Hazardous Walking	(1)	(2)
-------------------	-----	-----

12. [Ref. 64] Our general tests disclosed that 24 students were incorrectly reported in the All Other FEFP Ridership category during the October 2023 and February 2024 reporting survey periods. The District did not provide documentation to support the students' ridership in Vehicle Category E, Car. We propose the following adjustments:

October 2023 Survey

86 Days in Term

All Other FEFP Eligible Students	(14)	
----------------------------------	------	--

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
February 2024 Survey		
<u>91 Days in Term</u>		
All Other FEFP Eligible Students	(10)	(24)
Proposed Net Adjustment		<u>(726)</u>

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Manatee County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) District or Charter School staff oversights (Findings 2, 3, 4, 5, 8, 9, 10, and 11); and (2) system error (Finding 12).

Although requested, District management did not provide a cause for Findings 1, 6 and 7.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; (2) the number of buses in operation is accurately reported and documentation is retained to support that reporting; (3) the number of DIT is accurately reported; (4) only students who live less than 2 miles from the student's assigned school and whose path from home to school crosses an approved Hazardous Walking location are reported in the Hazardous Walking ridership category; (5) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (6) only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the reporting survey period are reported for State transportation funding; (7) the IEPs for students classified with the exceptionality of Specific Learning Disability, Speech Impaired, or Language Impaired authorize a specific need for transportation services; (8) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files; (9) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; and (10) documentation is retained to support students' reporting in a Vehicle Category E, Car.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

SBE Rules, Chapter 6A-3, FAC, *Transportation*

FTE General Instructions 2023-24 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Manatee County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Manatee County

For the fiscal year ended June 30, 2024, the District received \$8.7 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2023	23	210	-
October 2023	171	14,750	1,171
February 2024	157	13,476	1,125
June 2024	<u>63</u>	<u>615</u>	<u>48</u>
Totals	<u>414</u>	<u>29,051</u>	<u>2,344</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2024. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



SCHOOL BOARD

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Chair

Richard Tatem
Vice Chair

Chad Choate III
Heather Felton
Charlie Kennedy

SUPERINTENDENT

Dr. Laurie Breslin

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SCHOOL DISTRICT OF MANATEE COUNTY

May 28, 2026

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

Dear Ms. Norman,
Noted below are the School District of Manatee County's responses to the Preliminary and Tentative Report of the Attestation Examination for the Florida Education Finance Program (FEFP), Full-Time Equivalent Student Enrollment (FTE), and Student Transportation for the fiscal year end June 30, 2024. The Leadership team of the District and School Administrators are committed to the implementation of the recommendation to increase accountability and transparency, and to promote effective and efficient operations throughout the School District. The District's statements of explanation for all findings, including actual and proposed corrective actions to the examination findings, proposed adjustments and recommendations to ensure compliance with State requirements is noted below:

Full-Time Equivalent Student Enrollment:

Recommendation (1) ELL students are not reported in the ESOL Program for more than...

Currently the district has no way to know how many surveys an ELL was claimed in another school district in the state of Florida. This information is not included in FASTER when we get student records from other districts. According to state statute, FASTER is the only way districts are allowed to get student information from other districts. The district ESOL team has been working with the FLDOE for this to be corrected statewide. **(Reference finding #1,26,42,89)**

Recommendation (2) procedures for the preparation of students' *Matrix of Services*...

As part of the corrective action plan for this finding, the district has enhanced and strictly enforced its standard operating procedures for preparing Exceptional Student Education (ESE) Matrix of Services forms. This rigorous "Evidence Review" protocol will be integrated into the

development and review of all Individualized Education Programs (IEPs), ensuring that the levels of service documented on each Matrix strictly align with quantifiable data, present levels of performance, and prescribed IEP accommodations. To ensure compliance and accurate state funding reporting, all Matrix forms are completed concurrently with the IEP meeting and submitted promptly. The district has created a flow chart for all staff to follow, down to the school level. Finally, a centralized data-reconciliation process will be established to verify that reported data mirrors the finalized forms, which will be securely maintained in a readily accessible format. **(Reference finding #1,16,17,24,41,50,51, 54,60,65)**

Recommendation (3) students in the Hospital and Homebound are reported for...

As part of the corrective action plan for this finding, the district has reviewed and updated its procedures to ensure that all students enrolled in the Hospital and Homebound Program are reported strictly in accordance with the scheduled instructional time supported by their Individualized Education Programs (IEPs). To prevent future reporting discrepancies, a dual-verification process has been established between the Exceptional Student Education (ESE) data-entry staff and the program coordinators to confirm that each student is scheduled in the correct instructional setting before survey submission. A centralized digital archiving protocol has been implemented for teacher homebound contact logs, ensuring these records are systematically maintained, verified weekly for completeness, and retained in readily accessible files for future auditing purposes. **(Reference finding #2)**

Recommendation (4) students in Career Education 9-12 who participate in OJT.....

As a corrective action for this finding, the ACT department will hold two meetings a year reinforcing the rules of the students in OJT and will reinforce the importance of students working for OJT having correct documentation of work and sick hours as per FLDOE OJT rules. **(Reference finding 4,73,74)** Additionally, school visits by District staff will check for compliance. These visits will occur twice per year, at a minimum.

Recommendation (5) students are reported in the proper FEFP funding categories...

As part of the corrective action to this finding, a district report titled "Survey 2 and 3 Count Report for LY Students" was created. This report was presented and explained to registrars and Assistant Principals. This report assists users with reviewing the enrollment and counting the number of surveys. Registrars are to review and count the surveys and note the ELL Panel of their findings as well as the report to be uploaded into their FTE box. The report must be signed by an administrator. **(Reference finding #5,16)**

Recommendation (6) attendance procedures are properly followed and recorded...

As part of the corrective action to this finding, the attendance training document was revised to incorporate insights from the audit findings. School will now print attendance sheets for subs to sign daily, not for the duration in which they will be covered. The updated version was distributed via email to all attendance contacts and registrars. Recipients were instructed to file the document with signed attendance sheets in each school's FTE box. These instructions will also be sent to all Principals and Assistant Principals at the start of every school year. **(Reference finding #7,14)**

Recommendation (7) the English language proficiency of students...

The district ESOL department has developed dashboards within the ELL Compliance platform for both school-based ESOL personnel and administrators. These dashboards provide updates on which students require ELL Committee Meetings each month. Additionally, the dashboard identifies students who should be assessed prior to their DEUSS date, and all schools are monitored by the ESOL Department at the district level to ensure compliance. **(Reference finding #8,27,34,47,48,53,61,68,69,80)**

Recommendation (8) *ELL Student Plans* are timely prepared and dated, include the...

ELL Student Plans are created at the district office and uploaded to each student's record by the district ESOL Clerks. Whenever a student's schedule changes, the ESOL Clerk updates and re-uploads the ELL Plan to the student record. **(Reference finding #15,49,70)**

Recommendation (9) ELL student files contain proper documentation to support...

ELL parent notification letters are generated at the district office and uploaded to each student's ELL record. Schools only need to print and send the letters to parents. District ESOL staff remind school ESOL staff as needed to send the parent letters home in a timely manner. **(Reference finding #15,25,70)**

Recommendation (10) students' IEPs or Eps are timely developed, document the ...

As part of the corrective action to this finding, the district has reinforced its scheduling and documentation protocols to ensure that all Individualized Education Programs (IEPs) and Educational Plans (EPs) are developed within statutory timelines. To guarantee and document the participation of all required team members, a mandatory checklist has been

integrated into the compliance workflow, requiring explicit verification of parent invitations and attendance. The department has standardized its digital record-keeping practices, transitioning all physical meeting documentation into a centralized electronic management system to ensure that fully executed compliance files are securely retained and remain readily accessible for future auditing. These procedures will be embedded into future trainings that ESE and the Student Information System trainings of district staff. **(Reference finding #33,40,58,59,71,72,78,79)**

Recommendation (11) student course schedules are reported in accordance with...

As part of the corrective action to this finding, a district report “Class Weekly Minutes vs. School Instructional Minutes was created and this report is available to the State Report Specialist to review and notify schools. State report Specialist are to review their schools and note any discrepancies with regards Class Weekly Minutes vs. School Instructional Minutes they will then reach out and gain insight to these discrepancies and assist with aligning the minutes if it is determined to be necessary. The report is located in the monthly clean up folder accessible by the Student Information Systems team. **(Reference finding #67)**

Recommendation (12) students are provided the minimum required annual

As part of the corrective action to this finding, it should be noted that the site is a charter school; which, under FDOE statutes, maintains autonomy and reports its own data. The district’s role is to provide advisory support and conduct a compliance review. As part of our ongoing processes, the district conducts an annual review to verify that 900 hours of instructional time are reported. This review also helps ensure we remain compliant in the event of a hurricane by identifying how many makeup days would be needed if disruptions occur. In addition, charter schools are notified of all and any changes to our academic calendar for weather related events that interfere with SDMC instructional minutes. **(Reference finding #67)**

Recommendation (13) virtual education students are reported for the correct amount...

As a corrective action to this finding, the State Report Specialist assigned to Manatee Virtual School provided retraining to the registrar. During this one-on-one session, all required corrections were reviewed, with clear explanations of identified errors and expectations moving forward. Additionally, supporting documentation was developed to serve as an ongoing reference for the registrar to address any future questions. FAMIS 2025 guidance on virtual instruction was also reviewed and incorporated into the district’s processes and documentation for future use. **(Reference finding #95)**

Recommendation (14) teachers, including substitute teachers, are properly certified.

Please note that several of the substitute teachers subject to the findings were located in a charter school; which, under FDOE statutes, maintains autonomy and reports its own data. The district's role is to provide advisory support and guidance regarding certification. The district's certification department regularly monitors certifications, teacher assignments, and out of field placements. The board is notified about out of field placement. Schools notify parents. The out-of-field list is maintained on the district website and school websites. Substitute teachers that are certified are tracked, but they are few in number, which is why they are subs and not full-time teachers. Because of the autonomy of the Charter Schools, we plan to appeal the related findings to the Department of Education. **(Reference finding #6,9,10, 11,12,18,19,20, 21,22,23,25,28,29,30,31,32,33,35-38,44,45,57,63, 66,74-76,81-87,92,94)**

Recommendation (15) teachers earn the appropriate in-service training points.

As part of a corrective action, the district will hold certification and recertification events each quarter, either in-person or virtual. All those teachers expiring within the next two years will be invited to attend each session. The district will notify teachers with certificates updating from temporary to professional, or renewing a professional, in the next two years of the professional learning and/or college coursework options required to do so. All certified staff have viewing capability of their current professional development hours and record through their district MyPGS account, accessible on the single sign on. **(Reference finding #6,11,12,13,18,37,39,43,46,52,55,56,62,64,77,87,88,90,91,93)**

Student Transportation:

Recommendation (1) only IDEA students are reported...

As corrective action, all ESY students' IEP's are being checked and validated by the transportation staff. The cause for this finding is due to the lack of staff review of IEP's after schools submitted the student information to the transportation department to determine eligibility under IDEA for ESY services. **(Reference Finding # 1)**

Recommendation (2) the number of buses in operation is accurately reported...

As corrective action, the district has employed a new routing system that will keep track of various physical buses that may be used to cover a specific route and ensure that those buses are not counted multiple times for the same route. **(Reference Finding #1)**

Recommendation (3) the number of DIT is accurately reported...

As corrective action for future incidents, the DIT will be verified by subtracting the days school was not in session from the official academic calendar and assessed for each academic semester. **(Reference Finding #2)**

Recommendation (4) only students who live less than 2 miles from the student's ...

As corrective action for future incidents, staff will review any road construction projects near schools to ensure that any students requiring a reclassification of Category due to possible hazardous walking, when the situation meets compliance with section 1006.23, FS. **(Reference Finding # 3, 6, and 11)**

Recommendation (5) only PK students classified as students with disabilities...

As a corrective action, a review process has been put into place for each PK rider to have their associated IEP reviewed to ensure compliance with the request to claim transportation funding. **(Reference Finding #4)**

Recommendation (6) only those students who are recorded on bus driver reports at least 1 day...

As corrective action, procedures implemented for staff to create spreadsheet that tracks each driver report and track subsequent staff who review these reports to ensure that corrected driver reports are returned, properly logged, stored and maintained. The cause for this finding was due to staff being unable to locate corrected drivers' reports. **..(Reference Finding #5)**

Recommendation (7) the IEPs for students classified with the exceptionality of...

As corrective action, procedures were implemented for all students' IEP's to be reviewed and validated by the transportation staff. Additionally, the submission of special transportation requests for students with disabilities would be verified and properly documented at the school level, given that the IEP is written at that level. The cause of this finding was due to a lack of procedures to review students' IEP's to confirm that they are eligible for transportation at the time of the submission of transportation requests. **(Reference Finding #6)**



Recommendation (8) students who are reported in the IDEA – PK through Grade 12...

As corrective action, procedures have been put into place to attach the “Transportation Form” part of the IEP, along with the related services page of the IEP, to the applicable completed driver report to ensure that any driver ridership reports also contain the applicable portions of the students’ IEP for auditing purposes. **(Reference Finding #7)**

Recommendation (9) the distance from home to school is verified prior...

The corrective action was implemented of procedures to conduct a comprehensive review of students, coupled with the districts’ new routing system, allowing the district to tag these ineligible riders within the routing system to help ensure that these students are properly documented as riding the bus, but in category “N”, non-fundable. **(Reference Findings 6 and 10)**

Recommendation (10) documentation is retained to support students’ reporting....

As a corrective action, the new routing system vendor enhanced the platform with a new category, and students who are assigned to routes that utilize vans are automatically assigned to Vehicle Category E within the platform to ensure the electronic ridership reports and the routes assigned vans will properly reflect the correct vehicle category. Additionally, the Transportation staff will review at the conclusion of each survey period to ensure that the reports are printed correctly, with the correct vehicle category on them. **(Reference Finding #12)**

We appreciate the efforts and professionalism during this audit process and will continue to strive for excellence. If you have additional questions, please contact Rachel Sellers, Deputy Superintendent of Business Services, at 941-708-8770, ext. 41108.

Sincerely,



Dr. Laurie Breslin, Superintendent
School District of Manatee County

cc: Derek Jensen, Deputy Superintendent of Instruction
Willie Clark, Deputy Superintendent of Operations
Rachel Sellers, Deputy Superintendent of Business Services