

**SARASOTA 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, Terrence “Terry” Connor served as Superintendent of the Sarasota County Schools from July 17, 2023. Dr. Allison Foster served as Interim Superintendent before that date, and the following individuals served as School Board members:

	<u>District No.</u>
Bridget Ziegler, Chair through 11-27-23	1
Karen Rose, Chair from 11-28-23, Vice Chair through 11-27-23	2
Thomas “Tom” Edwards	3
Robyn Marinelli	4
Timothy “Tim” Enos, Vice Chair from 11-28-23	5

The team leader was Mary Anne Pekkala, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at jacquelinebell@aud.state.fl.us or by telephone at (850) 412-2811.

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SARASOTA 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
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, Career Education 9-12, and student transportation, the Sarasota 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, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 21 of the 207 teachers in our test. Twenty-four (12 percent) of the 207 teachers in our test taught at charter schools and 6 (29 percent) of the 21 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	150	15	10%	22	2	9%
ESOL	271	65	24%	75	36	48%
ESE Support Levels 4 and 5	192	-	0%	31	-	0%
Career Education 9-12	106	20	19%	57	14	25%
Totals	<u>719</u>	<u>100</u>		<u>185</u>	<u>52</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 54 of the 432 students in our student transportation test as well as exceptions for 212 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 80 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 169.1820 (negative 165.9667 applicable to District schools other than charter schools and negative 3.2153 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 223.1360 (negative 215.4783 applicable to District schools other than charter schools and negative 7.6577 applicable to

charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 190 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 \$1,146,859 (negative 223.1360 times \$5,139.73), of which negative \$1,107,500 is applicable to District schools other than charter schools and negative \$39,359 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 Sarasota 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 Sarasota County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 42 schools¹ other than charter schools, 14 charter schools, 5 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$27.6 million was provided through the FEFP to the District for the District-reported 47,249.24 unweighted FTE as recalibrated, which included 6,943.33 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

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

availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based 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.

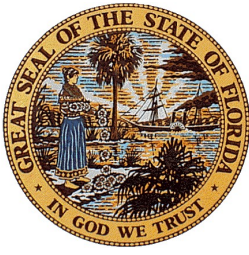
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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

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.

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 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 \$9.1 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Sarasota 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records, the Sarasota 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

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.

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 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported 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
August 12, 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 Sarasota County District School Board (District) reported to the DOE 47,249.24 unweighted FTE as recalibrated, which included 6,943.33 unweighted FTE as recalibrated for charter schools, at 42 District schools other than charter schools, 14 charter schools, 5 cost centers, 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 (63) consisted of 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 (17,500) 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 22 of the 150 students in our Basic with ESE Services test,⁴ 75 of the 271 students in our ESOL test,⁵ 31 of the 192 students in our ESE Support Levels 4 and 5 test,⁶ and 57 of the 106 students in our Career Education 9-12 test.⁷ Fifteen (10 percent) of the 150 students in our Basic with ESE Services test attended charter schools and 2 (9 percent) of the 22 students with exceptions attended charter schools. Sixty-five (24 percent) of the 271 students in our ESOL test attended charter schools and 36 (48 percent) of the 75 students with exceptions attended charter schools. Twenty (19 percent) of the 106 students in our Career Education 9-12 test attended charter schools and 14 (25 percent) of the 57 students with exceptions attended charter schools. None of the 192 students in our ESE Support Levels 4 and 5 test attended charter schools.

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 12, 29, 37, 38, 47, 54, 55, 58, 65, 66, 73, and 80 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 5, 13, 20, 21, 22, 23, 28, 32, 40, 41, 42, 58, 59, 61, 69, 70, 71, and 72 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 6, 7, 8, 24, 25, 35, 36, 43, 44, 45, 46, 56, 62, 63, 66, 67, 70, 74, 75, 76, and 79 on *SCHEDULE D*.

⁷ For Career Education 9-12, the material noncompliance is composed of Findings 14, 15, 16, 48, 49, 50, 51, and 78 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	58	15	12,353	189	8	31,399.3400	148.4421	(70.7758)
Basic with ESE Services	63	15	3,547	150	22	11,549.9800	123.6736	(15.9783)
ESOL	52	14	1,125	271	75	2,505.1600	178.4195	(55.2114)
ESE Support Levels 4 and 5	45	12	283	192	31	847.6700	155.8470	(9.6378)
Career Education 9-12	12	3	<u>192</u>	<u>106</u>	<u>57</u>	<u>947.0900</u>	<u>28.2234</u>	<u>(17.5787)</u>
All Programs	63	15	<u>17,500</u>	<u>908</u>	<u>193</u>	<u>47,249.2400</u>	<u>634.6056</u>	<u>(169.1820)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (750, of which 690 are applicable to District schools other than charter schools and 60 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, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 21 of the 207 teachers in our test.⁸ Twenty-four (12 percent) of the 207 teachers in our test taught at charter schools and 6 (29 percent) of the 21 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.

⁸ For teachers, the material noncompliance is composed of Findings 9, 10, 11, 17, 18, 19, 26, 27, 30, 31, 33, 34, 39, 52, 53, 57, 60, 64, and 68 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	(135.4415)	1.122	(151.9653)
102 Basic 4-8	30.5516	1.000	30.5516
103 Basic 9-12	1.9020	.988	1.8791
111 Grades K-3 with ESE Services	(13.6592)	1.122	(15.3256)
112 Grades 4-8 with ESE Services	(1.0223)	1.000	(1.0223)
113 Grades 9-12 with ESE Services	(.2968)	.988	(.2932)
130 ESOL	(30.6811)	1.208	(37.0628)
254 ESE Support Level 4	(10.4937)	3.706	(38.8897)
255 ESE Support Level 5	.8559	5.707	4.8846
300 Career Education 9-12	(7.6816)	1.072	(8.2347)
Subtotal	(165.9667)		(215.4783)

Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	12.4848	1.122	14.0079
102 Basic 4-8	7.1749	1.000	7.1749
103 Basic 9-12	12.5524	.988	12.4018
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
130 ESOL	(24.5303)	1.208	(29.6326)
300 Career Education 9-12	(9.8971)	1.072	(10.6097)
Subtotal	(3.2153)		(7.6577)

Total of Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	(122.9567)	1.122	(137.9574)
102 Basic 4-8	37.7265	1.000	37.7265
103 Basic 9-12	14.4544	.988	14.2809
111 Grades K-3 with ESE Services	(13.6592)	1.122	(15.3256)
112 Grades 4-8 with ESE Services	(2.0223)	1.000	(2.0223)
113 Grades 9-12 with ESE Services	(.2968)	.988	(.2932)
130 ESOL	(55.2114)	1.208	(66.6954)
254 ESE Support Level 4	(10.4937)	3.706	(38.8897)
255 ESE Support Level 5	.8559	5.707	4.8846
300 Career Education 9-12	(17.5787)	1.072	(18.8444)
Total	(169.1820)		(223.1360)

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>Districtwide</u>	<u>#0031</u>	<u>#0074*</u>	
101 Basic K-3	(142.7550)	.....	.....	(142.7550)
102 Basic 4-8	.....	5.5238	4.8703	10.3941
103 Basic 9-12	.....	.....	12.5524	12.5524
111 Grades K-3 with ESE Services	(16.4037)	.....	.....	(16.4037)
112 Grades 4-8 with ESE Services	.....	(.1540)	(1.0000)	(1.1540)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	(3.9214)	(9.7409)	(13.6623)
254 ESE Support Level 4	.....	(.7148)	.....	(.7148)
255 ESE Support Level 5	.....	(.0600)	.....	(.0600)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>(9.8971)</u>	<u>(9.8971)</u>
Total	<u>(159.1587)</u>	<u>.6736</u>	<u>(3.2153)</u>	<u>(161.7004)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0084</u>	<u>#0111</u>	<u>#0120*</u>	<u>#0131</u>	
101	(142.7550)	.....	.....	12.4848	.....	(130.2702)
102	10.3941	5.4958	4.6982	2.3046	2.5029	25.3956
103	12.5524	.....	.....	.....	.....	12.5524
111	(16.4037)	.....	.....	.....	.9883	(15.4154)
112	(1.1540)	1.0000	(.5001)	.....	(1.0000)	(1.6541)
113	.0000	.....	.....	.....	.....	.0000
130	(13.6623)	(5.4958)	(4.6982)	(14.7894)	(1.5029)	(40.1486)
254	(.7148)	(1.0000)	.5001	.....	(1.0000)	(2.2147)
255	(.0600)	.....	.....	.....	.....	(.0600)
300	<u>(9.8971)</u>	.....	.....	.....	.....	<u>(9.8971)</u>
Total	<u>(161.7004)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0117)</u>	<u>(161.7121)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0171</u>	<u>#0221</u>	<u>#0301</u>	<u>#0381</u>	
101	(130.2702)	.....	.....	1.3591	2.5358	(126.3753)
102	25.3956	1.5472	.....	.3578	2.3451	29.6457
103	12.5524	.....	1.2680	.....	.....	13.8204
111	(15.4154)	.....	.....	(.6293)	.7648	(15.2799)
112	(1.6541)	.....	.....	.....	.3172	(1.3369)
113	.0000	.....	.1166	.....	.....	.1166
130	(40.1486)	(1.5472)	(.9175)	.....	(5.9629)	(48.5762)
254	(2.2147)	.....	(1.0770)	(.7169)	.....	(4.0086)
255	(.0600)	.....	(.0200)	(.0041)	.....	(.0841)
300	<u>(9.8971)</u>	<u>.....</u>	<u>(7.5984)</u>	<u>.....</u>	<u>.....</u>	<u>(17.4955)</u>
Total	<u>(161.7121)</u>	<u>.0000</u>	<u>(8.2283)</u>	<u>.3666</u>	<u>.0000</u>	<u>(169.5738)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#0491</u>	<u>#1211</u>	<u>#1282</u>	<u>#1391</u>	
101	(126.3753)	(.0154)	2.2680	1.1660	.....	(122.9567)
102	29.6457	1.8176	.....	6.2632	.....	37.7265
103	13.8204	.....	.....	.....	1.1692	14.9896
111	(15.2799)	(.5000)	.....	2.1207	.....	(13.6592)
112	(1.3369)	.....	1.0002	(1.6171)	.....	(1.9538)
113	.1166	.....	.....	.....	.....	.1166
130	(48.5762)	(1.8176)	(2.2680)	(2.5496)	.....	(55.2114)
254	(4.0086)	.5154	(2.0002)	(5.0003)	.....	(10.4937)
255	(.0841)	.....	1.0000	(.0600)	.....	.8559
300	<u>(17.4955)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0832)</u>	<u>(17.5787)</u>
Total	<u>(169.5738)</u>	<u>.0000</u>	<u>.0000</u>	<u>.3229</u>	<u>1.0860</u>	<u>(168.1649)</u>

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

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹	
		<u>#7004</u>	<u>Total</u>
101 Basic K-3	(122.9567)	.....	(122.9567)
102 Basic 4-8	37.7265	.....	37.7265
103 Basic 9-12	14.9896	(.5352)	14.4544
111 Grades K-3 with ESE Services	(13.6592)	.....	(13.6592)
112 Grades 4-8 with ESE Services	(1.9538)	(.0685)	(2.0223)
113 Grades 9-12 with ESE Services	.1166	(.4134)	(.2968)
130 ESOL	(55.2114)	.....	(55.2114)
254 ESE Support Level 4	(10.4937)	.....	(10.4937)
255 ESE Support Level 5	.8559	.....	.8559
300 Career Education 9-12	(17.5787)	.....	(17.5787)
Total	(168.1649)	(1.0171)	(169.1820)

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Sarasota 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

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.

Districtwide – Elementary Bell Schedule Calculation Errors

1. [Ref. 1] Our general review and inquiries into the bell schedules and reported class schedules of elementary school students disclosed that lunch and recess were not excluded from fundable minutes. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to each School’s daily instructional schedule.

In addition, we noted that the District's Student Information System incorrectly calculated the FTE Earned Course based on 900 hours rather than the 720 hours applicable for students in grades PK-3. 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 may result in future proposed adjustments.

**Proposed Net
Adjustments
(Unweighted FTE)**

.0000

Findings

Districtwide – Career Education Dual Enrollment

2. [Ref. 2] Our general review of courses reported under the dual enrollment provisions of the *FTE General Instructions 2023-24* disclosed that District reporting of career education courses was based on the bell schedules of the students' home school, including the time applicable to missed periods on campus due to any required travel, or based on the bell schedule established at Suncoast Technical College and including homeroom for students at nearby Suncoast Polytechnical High School. Our discussions with DOE personnel indicated that such courses should be reported based on the established clock hours for the career education courses, as adjusted to fit the semester or term reporting applicable to the FTE survey period being reported. District personnel should consult with the DOE to ensure that future reporting of such career education courses is in accordance with established guidelines of the Statewide Course Numbering System. We propose no adjustments related to this disclosure finding; however, continued misreporting may result in future proposed adjustments.

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Districtwide – Ineligible Courses

3. [Ref. 101] Our general review and inquiries into PK student class schedules disclosed that these students were not consistently scheduled using the correct course numbers. In addition, student courses that were not eligible for State FEFP funding were not consistently excluded from reporting in Basic or Basic with ESE Services Programs. District ESE personnel indicated that ineligible students were reported in the Basic Program, multiple ESE students were not reported using an ESE course number, and some ESE students were only eligible for FEFP funding for their ESE therapy courses. Accordingly, we propose the following adjustment for 186 students in 12 schools (1 school in our test selection):

101 Basic K-3	(142.7550)	
111 Grades K-3 with ESE Services	<u>(16.4037)</u>	<u>(159.1587)</u>
		<u>(159.1587)</u>

Districtwide – Attendance Procedures

4. [Ref. 3105/7406/8407/12002/17103/22112/30104/121104/139103] Our review of the District schools' attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not
(Finding Continues on Next Page)

Findings

Districtwide – Attendance Procedures (Continued)

in place to ensure the complete and accurate reporting of attendance for nine of the schools in our test. Specifically, we noted the schools had one or more of the following exceptions:

- Teachers did not consistently retain signed and dated documentation (i.e. source records prepared by the substitute teacher in the classroom or an ID scanner, sign-in and sign-out logs) to support the recorded attendance. (Ref. 3105/7406/8407/12002/17103/22112/30104/121104/139103)
- Attendance was not recorded during the class. (Ref. 3105)
- Attendance records were not available in the format specified by District procedures. (Ref. 8407)
- Teachers did not consistently record attendance. (Ref. 22112/30104/121104/139103)

Since we were able to verify the attendance activity of our test students in the District's Web-based system for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued misreporting may result in future proposed adjustments.

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Sarasota Middle School (#0031)

5. [Ref. 3101] We noted the following exceptions for six ELL students:

- The parent Notification of ESOL Placement form for one student was not available at the time of our examination and could not be subsequently located. In addition, the ELL Student Plan (Plan) for this student was not completed until January 29, 2024, which was after the October 2023 reporting survey period.
- The Plan for one student was not available at the time of our examination and could not be subsequently located.
- ELL Committee meetings for four students were not convened by October 1 (three students) or within 30 days of the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. Further, one of these students was an active ESE student; thus, the student's entire course schedule should have been reported in Grades 4-8 with ESE Services.

We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)
Findings		
<u>Sarasota Middle School (#0031)</u> (Continued)		
102 Basic 4-8	3.4216	
112 Grades 4-8 with ESE Services	.3458	
130 ESOL	<u>(3.7674)</u>	.0000
6. [Ref. 3102] The student course schedule for one student in our ESE Support Levels 4 and 5 test in the Hospital and Homebound Program included only 180 CMW of off-campus instruction; however, the student was scheduled for intermittent services and should have also reported on-campus instruction. We propose the following adjustment:		
102 Basic 4-8	<u>.7336</u>	.7336
7. [Ref. 3103] The IEP for one ESE student did not include the IEP meeting participants' signatures; consequently, we were unable to determine whether the appropriate personnel participated in the IEP meeting. In addition, a <i>Matrix of Services</i> form to support reporting the student in ESE Support Level 4 for the October 2023 reporting survey period could not be located. We propose the following adjustment:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(.4998)	
254 ESE Support Level 4	<u>(.5002)</u>	.0000
8. [Ref. 3104] The instructor contact logs for one ESE student in the Hospital and Homebound Program evidenced that services began on February 26, 2024, which was after the February 2024 reporting survey period. We propose the following adjustment:		
255 ESE Support Level 5	<u>(.0600)</u>	(.0600)
9. [Ref. 3170] The parents of a student taught by an out-of-field teacher were not notified of the teacher's out-of-field status in Middle Grades General Science. We propose the following adjustment:		
102 Basic 4-8	.0770	
130 ESOL	<u>(.0770)</u>	.0000
10. [Ref. 3171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and Elementary Education but taught a course that required certification in Middle Grades General Science. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:		

Findings

Sarasota Middle School (#0031) (Continued)

102 Basic 4-8	.0902	
254 ESE Support Level 4	<u>(.0902)</u>	.0000

11. [Ref. 3172] The parents of students taught by an out-of-field teacher were not appropriately notified of the teacher's out-of-field status. The teacher taught Middle Grades English in classes that also included ELL students; however, the parents were not notified of the teacher's out-of-field status in ESOL, and the letter indicated only that the teacher was out of field in "ELA" but did not define the acronym. We propose the following adjustment:

102 Basic 4-8	.2014	
130 ESOL	<u>(.0770)</u>	
254 ESE Support Level 4	<u>(.1244)</u>	.0000
		<u>.6736</u>

Sarasota Military Academy (#0074) Charter School

12. [Ref. 7401] Two students were incorrectly reported in Grades 4-8 with ESE Services. The EP for one student documented that no ESE services were provided, and the EP for the other student was written at an elementary school and did not apply to Sarasota Military Academy. Consequently, we propose the following adjustment:

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

13. [Ref. 7402] We noted that 21 ELL students had one or more of the following exceptions:

- Letters used to notify parents of their student's initial ESOL placement and the *ELL Student Plans* covering the 2023-24 school year were not available at the time of our examination and could not be subsequently located.
- ELL Committees were not convened by October 1 or within 30 days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL services beyond 3 years from each student's DEUSS.

We propose the following adjustment:

102 Basic 4-8	3.8703	
103 Basic 9-12	4.3882	
130 ESOL	<u>(8.2585)</u>	.0000

Findings

Sarasota Military Academy (#0074) Charter School (Continued)

14. [Ref. 7403] Two Career Education 9-12 students who participated in OJT during the February 2024 reporting survey period were not eligible to be reported for OJT. We determined the students were not employees; instead, they worked as independent contractors. Contract work and self-employment are not included in the definition of OJT. We propose the following adjustment:

300 Career Education 9-12	(.5108)	(.5108)
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15. [Ref. 7404] We noted that 11 Career Education 9-12 students who participated in OJT had one or more of the following exceptions:

- The employer signatures on the timecards were dated by the students.
- The timecard was not dated.
- The employer signatures on the timecards did not match the supporting documentation available for review.
- Students were reported for more work hours than were supported by their timecards or pay stub documentation.
- The timecards reflected unclear dates or dates not corresponding to the survey week.
- The timecard included the printed name of a supervisor taped to the bottom of the timecard to support the supervisor's attestation of the timecard.
- Changes, math errors, or missing break documentation on the timecards resulted in confusion over the students' supported work hours.

Consequently, we were unable to determine whether the students' work hours were timely and appropriately verified. We propose the following adjustment:

300 Career Education 9-12	(2.4509)	(2.4509)
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16. [Ref. 7405] The available documentation for one Career Education 9-12 student who participated in OJT during the October 2023 reporting survey period was not sufficiently clear to determine whether the reported hours were appropriately verified by the student's employer. Specifically, there was no timecard provided for the October 2023 survey period and the student's parent was listed as the supervisor on timecards that were provided. We propose the following adjustment:

300 Career Education 9-12	(.2536)	(.2536)
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Findings

Sarasota Military Academy (#0074) Charter School (Continued)

17. [Ref. 7470] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in English Grades 9-12 but taught a course that required an ESOL endorsement. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.2991	
130 ESOL	<u>(1.2991)</u>	.0000

18. [Ref. 7471/73] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers held certification in Middle Grades Social Science and Biology but taught courses that required certification in Social Science Grades 9-12 and Family and Consumer Science. In addition, the students' parents were not notified of the teachers' out-of-field status. We also noted that the teachers were appointed to teach the same courses out of field in a prior school year. The teachers were required to earn 6 semester hours of college credit or its equivalent each year toward those certifications until complete as required by SBE Rule 6A-1.0503, FAC, but had earned none. We propose the following adjustments:

<u>Ref. 7471</u>		
103 Basic 9-12	.1833	
130 ESOL	<u>(.1833)</u>	.0000

<u>Ref. 7473</u>		
103 Basic 9-12	1.1022	
300 Career Education 9-12	<u>(1.1022)</u>	.0000

19. [Ref. 7472] One teacher was not appropriately certified to teach Criminal Justice Operations. The teacher held State certification in Social Science Grades 9-12 but this course required a district-issued certificate in Public Service. We propose the following adjustment:

103 Basic 9-12	5.5796	
300 Career Education 9-12	<u>(5.5796)</u>	.0000
		<u>(3.2153)</u>

Findings

Booker Middle School (#0084)

20. [Ref. 8401] Three ELL students were beyond the maximum 6-year period allowed for State funding in ESOL. We propose the following adjustment:

102 Basic 4-8	1.6636	
130 ESOL	<u>(1.6636)</u>	.0000

21. [Ref. 8402] The *ELL Student Plan* for one student was incomplete as it did not include the student's schedule. In addition, School records did not evidence that the parents were notified of the student's ESOL placement. We propose the following adjustment:

102 Basic 4-8	.4186	
130 ESOL	<u>(.4186)</u>	.0000

22. [Ref. 8403] The English language proficiency of one ELL student was not assessed, and an ELL Committee was not convened within 30 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	.4182	
130 ESOL	<u>(.4182)</u>	.0000

23. [Ref. 8404] For five ELL students, the *ELL Student Plan* (one student), documentation supporting the parent notification of the student's ESOL placement (one student), or both (three students) were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	2.0910	
130 ESOL	<u>(2.0910)</u>	.0000

24. [Ref. 8405] 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	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

25. [Ref. 8406] The *Matrix of Services* form for one ESE student contradicted the student's placement and services identified on the IEP and *Prior Notice of Special Education Action* form. We propose the following adjustment:

Findings

Booker Middle School (#0084) (Continued)

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

26. [Ref. 8470] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records 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 provided direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.5726	
130 ESOL	<u>(.5726)</u>	.0000

27. [Ref. 8471] One teacher taught Intensive Reading to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field in ESOL. In addition, the student's parents were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 180 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:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)	
<u>Booker Middle School (#0084)</u> (Continued)			
102 Basic 4-8	.3318		
130 ESOL	<u>(.3318)</u>	<u>.0000</u>	
		<u>.0000</u>	
<u>Brookside Middle School (#0111)</u>			
28. [Ref. 11101] ELL Committee meetings for four students were not convened by October 1 (one student) or within 30 days prior to the students’ DEUSS anniversary dates (three students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:			
102 Basic 4-8	1.6994		
130 ESOL	<u>(1.6994)</u>	<u>.0000</u>	
29. [Ref. 11102] One ESE student in our Basic with ESE Services test was not reported in accordance with the student’s <i>Matrix of Services</i> form. We propose the following adjustment:			
112 Grades 4-8 with ESE Services	(.5001)		
254 ESE Support Level 4	<u>.5001</u>	<u>.0000</u>	
30. [Ref. 11170] The parents of students taught by an out-of-field teacher were not appropriately notified of the teacher’s out-of-field status. The letter indicated that the teacher was out of field in “7th grade ELA” but did not define the acronym. We propose the following adjustment:			
102 Basic 4-8	2.1658		
130 ESOL	<u>(2.1658)</u>	<u>.0000</u>	
31. [Ref. 11171] The parents of students taught by an out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:			
102 Basic 4-8	.8330		
130 ESOL	<u>(.8330)</u>	<u>.0000</u>	
		<u>.0000</u>	

Findings

Dreamers Academy (#0120) Charter School

32. [Ref. 12001] For 15 students in our ESOL test, documentation including *ELL Student Plans* for the 2023-24 school year, parent notification of initial ESOL placement, and ELL Committee meeting documentation to extend ESOL placement beyond 3 years from each student's DEUSS, was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	9.2184	
102 Basic 4-8	2.3046	
130 ESOL	<u>(11.5230)</u>	.0000

33. [Ref. 12070] One teacher taught Language Arts and basic subject area courses that included ELL students and was properly approved by the Charter School Board to teach out of field in ESOL; however, 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	2.3046	
130 ESOL	<u>(2.3046)</u>	.0000

34. [Ref. 12071] One teacher taught a Language Arts course that included ELL students but was not approved by the Charter School Board to teach these students out of field in ESOL. We propose the following adjustment:

101 Basic K-3	.9618	
130 ESOL	<u>(.9618)</u>	.0000
		<u>.0000</u>

Fruitville Elementary School (#0131)

35. [Ref. 13101] The *Matrix of Services* form for one ESE student was not dated; consequently, we were unable to determine whether the form was timely prepared. We propose the following adjustment:

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

36. [Ref. 13102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

Findings

Fruitville Elementary School (#0131) (Continued)

37. [Ref. 13103] One part-time PK ESE student was reported for 60 CMW of Language Therapy; however, the student's schedule and therapy log supported 20 CMW. We also noted that the FTE calculation was incorrectly based on 900 hours rather than the 720 hours applicable to students enrolled in grades PK-3. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0117)	(.0117)
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38. [Ref. 13104] The EP for one Gifted student did not include the EP meeting participant's signatures; consequently, we were unable to determine whether the appropriate personnel participated in the EP meeting. We propose the following adjustment:

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

39. [Ref. 13170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records 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 in for a teacher on long-term leave, 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.

(Finding Continues on Next Page)

Findings

Fruitville Elementary School (#0131) (Continued)

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

102 Basic 4-8	1.5029	
130 ESOL	<u>(1.5029)</u>	<u>.0000</u>
		<u>(.0117)</u>

Phillippi Shores Elem. School (#0171)

40. [Ref. 17101] School records did not evidence that the parents of one ELL student were invited to participate in the ELL Committee meeting to consider extension of the student's ESOL services beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.7736	
130 ESOL	<u>(.7736)</u>	<u>.0000</u>

41. [Ref. 17102] One student's *ELL Student Plan* (Plan) for the 2023-24 school year was not signed and dated by the reviewer; consequently, we were not able to determine whether the Plan was reviewed and updated prior to the reporting survey periods. We propose the following adjustment:

102 Basic 4-8	.7736	
130 ESOL	<u>(.7736)</u>	<u>.0000</u>
		<u>.0000</u>

Venice Senior High School (#0221)

42. [Ref. 22101] For two ELL students, ELL Committee meetings were not held 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	.8472	
130 ESOL	<u>(.8472)</u>	<u>.0000</u>

43. [Ref. 22102] 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	.5004	
254 ESE Support Level 4	<u>(.5004)</u>	<u>.0000</u>

Findings

Venice Senior High School (#0221) (Continued)

44. [Ref. 22104] The schedule for one student in our ESE Support Levels 4 and 5 test included an on-campus course; however, the student received full-time Hospital and Homebound services during the February 2024 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.0814)	(.0814)
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45. [Ref. 22105] The IEP for one student in the Hospital and Homebound Program did not specify an amount or range of time for homebound services. Since the instructor's contact logs documented the student was provided 120 CMW of services but was reported for 180 CMW during the October 2023 survey week, we propose the following adjustment:

255 ESE Support Level 5	(.0200)	(.0200)
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46. [Ref. 22106] One ESE student was included in the October 2023 reporting survey period based on the 2022-23 school year *Matrix of Services* form. We propose the following adjustment:

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

47. [Ref. 22107] The IEP for one ESE student did not include the IEP meeting participants' signatures; consequently, we were unable to determine whether the appropriate personnel participated in the IEP meeting. We propose the following adjustment:

103 Basic 9-12	.4994	
113 Grades 9-12 with ESE Services	(.4994)	.0000

48. [Ref. 22108] The schedule for one student in our Career Education 9-12 test incorrectly included a dual enrollment course dropped on August 23, 2023, which was prior to the October 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1441)	(.1441)
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Findings

Venice Senior High School (#0221) (Continued)

49. [Ref. 22109] Five Career Education 9-12 students who participated in OJT during the 2023-24 school year were not eligible to be reported for OJT. Through discussions with the teacher and review of relevant available documentation, we determined the students were not employees; instead, they worked as independent contractors. Contract work and self-employment is not included in the DOE definition of OJT. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.2373)	
300 Career Education 9-12	<u>(1.3258)</u>	(1.5631)

50. [Ref. 22110] We noted 31 Career Education 9-12 students who participated in OJT had one or more of the following exceptions:

- Timecards were not signed and dated by the students' employers to attest to the hours worked.
- Employer signatures on the timecards did not match the supporting documentation available for review.
- Employer signatures on the timecards were either dated by the student or teacher.

Consequently, we were unable to determine whether the students' work hours were timely and appropriately verified. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.1471)	
300 Career Education 9-12	<u>(6.2024)</u>	(6.3495)

51. [Ref. 22111] One Career Education 9-12 student who participated in OJT during the October 2023 and February 2024 reporting survey periods had two employers during those periods. The employment paperwork and timecards for one employer was not prepared until after the February 2024 reporting survey period and the employer signatures on all the late documentation were dated by the student. The February 2024 timecard for the other employer was also dated by the student. Since the student's total FTE was not recalibrated, we used available verifiable documentation to determine the student's work hours during the reporting survey periods and propose the following adjustment:

300 Career Education 9-12	<u>(.0702)</u>	(.0702)
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Findings

Venice Senior High School (#0221) (Continued)

52. [Ref. 22170] One teacher was not properly certified and was not approved by the School Board to teach out of field in Health Grades K-12 until February 6, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.0766	
254 ESE Support Level 4	<u>(.0766)</u>	.0000

53. [Ref. 22171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records 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 provided direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	.0703	
130 ESOL	<u>(.0703)</u>	.0000
		<u>(8.2283)</u>

Findings

Ashton Elementary School (#0301)

54. [Ref. 30101] The IEP for one ESE student indicated that planning notes were provided by the general education teacher; however, the notes that were located were not signed and dated. Consequently, we were unable to determine whether the notes were timely prepared and submitted prior to the IEP meeting. We propose the following adjustment:

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

55. [Ref. 30102] The FTE calculation for one part-time PK ESE student was incorrectly based on 900 hours rather than the 720 hours applicable to students in grades PK-3. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>.0100</u>	.0100
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56. [Ref. 30103] The schedule for one student (in both our Basic with ESE Services and ESE Support Levels 4 and 5 tests) in the Hospital and Homebound Program during the February 2024 reporting survey period included only 120 CMW of instruction. The student was scheduled for intermittent services and should have reported on-campus instruction as well as 180 CMW of Hospital and Homebound instruction authorized by the student's IEP. We propose the following adjustment:

111 Grades K-3 with ESE Services	.3607	
255 ESE Support Level 5	<u>(.0041)</u>	.3566

57. [Ref. 30170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records 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 in for a teacher on long-term leave, 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.

(Finding Continues on Next Page)

Findings

Ashton Elementary School (#0301) (Continued)

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

101 Basic K-3	.3591	
102 Basic 4-8	.3578	
254 ESE Support Level 4	(.7169)	.0000
		<u>.3666</u>

Garden Elementary School (#0381)

58. [Ref. 38101] A portion of the course schedules for two students in our Basic with ESE Services test (one also in our ESOL test) was incorrectly reported in ESOL. School records evidenced that valid IEPs supported the students' placement in ESE Programs; consequently, the students' entire schedules should have been reported in Grades K-3 (one student) or Grades 4-8 (one student) with ESE Services. We propose the following adjustment:

111 Grades K-3 with ESE Services	.7648	
112 Grades 4-8 with ESE Services	.3172	
130 ESOL	(1.0820)	.0000

59. [Ref. 38102] The *ELL Student Plans* for six students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committee meeting documentation to extend the ESOL placement for one of the students beyond 3 years from the student's DEUSS was not available for review. We propose the following adjustment:

101 Basic K-3	2.4130	
102 Basic 4-8	2.3451	
130 ESOL	(4.7581)	.0000

60. [Ref. 38170] The parents of an ELL student taught by an out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We also noted that the teacher
(Finding Continues on Next Page)

Findings

Garden Elementary School (#0381) (Continued)

had earned only 180 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	.1228	
130 ESOL	<u>(.1228)</u>	<u>.0000</u>
		<u>.0000</u>

Taylor Ranch Elementary School (#0491)

61. [Ref. 49101] School records did not evidence that the parents of two ELL students were timely invited to the ELL Committee meetings to consider the extension of ESOL services beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.5472	
130 ESOL	<u>(1.5472)</u>	<u>.0000</u>

62. [Ref. 49102] A portion of the course schedule for one student in our ESE Support Levels 4 and 5 test was incorrectly reported in Basic K-3. School records evidenced that a valid IEP supported the student's placement in an ESE program; consequently, the student's entire schedule should have been reported in ESE Support Level 4. We propose the following adjustment:

101 Basic K-3	(.0154)	
254 ESE Support Level 4	<u>.0154</u>	<u>.0000</u>

63. [Ref. 49103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

64. [Ref. 49170] The parents of an ELL student taught by an out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.2704	
130 ESOL	<u>(.2704)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Laurel Nokomis School (#1211)

65. [Ref. 121101] One student with a valid EP covering the October 2023 reporting survey period was incorrectly reported in Basic 4-8. The student should have been reported in Basic 4-8 with ESE Services. We propose the following adjustment:

102 Basic 4-8	(.5002)	
112 Grades 4-8 with ESE Services	<u>.5002</u>	.0000

66. [Ref. 121102] Five ESE students (one in our Basic with ESE Services test and four in our ESE Support Levels 4 and 5 test) were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	(.4999)	
254 ESE Support Level 4	(2.0001)	
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	.9999	
255 ESE Support Level 5	<u>1.0000</u>	.0000

67. [Ref. 121103] The IEP for one ESE student covering the October 2023 reporting survey period did not clearly evidence the date of the meeting or that all the required participants were present. In addition, the student's *Matrix of Services* form covering the February 2024 reporting survey period was incomplete. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	.4998	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

68. [Ref. 121170/71] The parents of ELL students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 121170</u>		
101 Basic K-3	.6480	
130 ESOL	<u>(.6480)</u>	.0000
 <u>Ref. 121171</u>		
101 Basic K-3	1.6200	
130 ESOL	<u>(1.6200)</u>	.0000
		<u>.0000</u>

Findings

Tatum Ridge Elementary School (#1282)

69. [Ref. 128201] One student reported in the ESOL Program during the October 2023 reporting survey period was not placed into ESOL until November 16, 2023, which was after the October 2023 survey. We also noted that an *ELL Student Plan* and *Notification of ESOL Placement* form were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.1603	
130 ESOL	<u>(.1603)</u>	.0000

70. [Ref. 128202] A portion of the course schedules for four ESE students (three in our ESOL test and one in our ESE Support Levels 4 and 5 test) was incorrectly reported in ESOL. School records evidenced that valid IEPs supported the students' placements in ESE Programs; consequently, the students' entire schedules should have been reported in Grades K-3 with ESE Services. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.1261	
130 ESOL	<u>(1.1261)</u>	.0000

71. [Ref. 128203] An ELL Committee was not convened by October 1 to consider one student's initial ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8365	
130 ESOL	<u>(.8365)</u>	.0000

72. [Ref. 128204] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4267	
130 ESOL	<u>(.4267)</u>	.0000

73. [Ref. 128205] The IEPs for four ESE students did not include IEP meeting participants' signatures; consequently, we were unable to determine whether the appropriate personnel participated in the meetings. We propose the following adjustment:

Findings

Tatum Ridge Elementary School (#1282) (Continued)

101 Basic K-3	.5055	
102 Basic 4-8	2.0000	
111 Grades K-3 with ESE Services	(.5055)	
112 Grades 4-8 with ESE Services	<u>(2.0000)</u>	.0000

74. [Ref. 128206] One ESE student in the Hospital and Homebound Program was scheduled for intermittent services and should have been reported for both the on-campus and the Hospital and Homebound instruction; however, only on-campus time was reported during the October 2023 reporting survey period and only Hospital and Homebound time was reported during the February 2024 reporting survey period. We also noted that the student's IEP was not signed or dated. Documentation of the meeting participants and the *Matrix of Services* form supporting ESE Support Level 5 for the Hospital and Homebound instruction were not available at the time of our examination and could not be subsequently located. In addition, the two *Medical Referral* forms authorizing the Hospital and Homebound placement were either not signed by a licensed physician or did not indicate a start and end date for the placement. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(.6171)	
255 ESE Support Level 5	<u>(.0600)</u>	.3229

75. [Ref. 128207] The *Matrix of Services* forms for four ESE students were not dated; consequently, we were unable to determine whether the forms were timely prepared. In addition, the IEPs for three of the students were not signed and we were unable to determine whether the appropriate personnel participated in the meetings. We propose the following adjustment:

101 Basic K-3	.5002	
102 Basic 4-8	2.0000	
111 Grades K-3 with ESE Services	.4998	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(4.0000)</u>	.0000

Findings

Tatum Ridge Elementary School (#1282) (Continued)

76. [Ref. 128208] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms applicable to the October 2023 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0003	
254 ESE Support Level 4	(1.0003)	.0000
		<u>.3229</u>

Suncoast Polytechnical High School (#1391)

77. [Ref. 139104] Our examination disclosed various bell schedule reporting issues such as including seminar time of 55 CMW for most students and homeroom time of 50 CMW applicable to many career education students as fundable CMW. In addition, School personnel reported block-scheduled courses for the number of days occurring during the survey week, rather than for the average time students were scheduled in the courses from one week to the next. Since most students' reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level, except as noted in Finding No. 79 (Ref. 139102), we present this disclosure finding with no proposed adjustment; however, continued misreporting may result in future proposed adjustments.

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78. [Ref. 139101] We noted that five Career Education 9-12 students who participated in OJT had one or more of the following exceptions:

- Employer signatures on the timecards were either not dated, dated by the student, or pre-typed on the timecard.
- The employer signature on the timecard did not match the supporting documentation available for review.
- Students were reported for more work hours than were supported by the students' timecards.
- Changes, math errors, or missing break documentation, as well as timecards with conflicting data between the weekly and monthly timecards, resulted in confusion over the supported work hours.
- A student was reported for OJT under an incorrect course and FEFP program number.

We propose the following adjustment:

103 Basic 9-12	(.1453)	
300 Career Education 9-12	(.8862)	(1.0315)

Findings

Suncoast Polytechnical High School (#1391) (Continued)

79. [Ref. 139102] Four students were reported in the Hospital and Homebound Program; however, the students were scheduled for intermittent services and should have also reported on-campus instruction. We propose the following adjustment:

103 Basic 9-12	1.3145	
300 Career Education 9-12	<u>.8030</u>	<u>2.1175</u>
		<u>1.0860</u>

Sarasota Virtual Academy (Virtual Franchise) (#7004)

80. [Ref. 700401] Thirteen students (7 in our Basic test and 6 in our Basic with ESE Services test) were reported for courses that were not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2023-24*. In addition, 1 student was not reported for a course that was timely completed. We propose the following adjustment:

103 Basic 9-12	(.5352)	
112 Grades 4-8 with ESE Services	(.0685)	
113 Grades 9-12 with ESE Services	<u>(.4134)</u>	<u>(1.0171)</u>
		<u>(1.0171)</u>

Proposed Net Adjustment		<u>(169.1820)</u>
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SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Sarasota County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) human error (Findings 1 through 3, 5 through 8, 12 through 16, 19 through 25, 28, 29, 32, 35 through 38, 40, 42 through 49, 54, 55, 58, 59, 61, 62, 63, 65, 66, 67, and 69 through 79); (2) lack of training and processing errors (Finding 4); (3) missing document uploads (Finding 41); (4) lack of procedures (Findings 50 and 51); (5) misunderstanding of procedures (Finding 56); (6) confusion of program requirement (Finding 80); (7) insufficient reminders sent (Findings 9, 11, 27, 31, 33, 60, 64, and 68); (8) acronym familiarity (Findings 11 and 30); (9) misunderstanding of informal charter school processes (Findings 17, 18, and 34); (10) challenges in finding certified substitute teachers (Findings 26, 39, 53, and 57); (11) misunderstanding of the timing of the teacher's appointment (Finding 52); and (12) miscommunication of a unique student placement (Finding 10).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the school's daily instructional and bell schedules, membership in dual enrollment courses during the applicable survey is verified, and CMW and the related FEFP calculations are accurate and in accordance with the *FTE General Instructions*; (2) 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*; (3) PK students are reported for State FEFP funding only for those courses that are eligible for such funding; (4) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (5) students' IEPs or EPs are timely and accurately prepared, evidence the participation of all required individuals, and are retained in readily accessible files; (6) students whose EPs indicate that no services will be provided are not reported for ESE Program funding; (7) procedures for the preparation of students' *Matrix of Services* (Matrix) forms are enhanced and properly followed to ensure that ESE students are reported in accordance with the students' Matrix forms that are timely completed, reflect the services applicable to each different placement scenario or timeline reflected on the IEP, evidence review if applicable (i.e., are less than 3 years old), when students' IEPs are prepared or reviewed, and are retained in readily accessible files; (8) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (9) ELL student files contain proper documentation to support that parents were timely notified of their child's ESOL placement; (10) *ELL Student Plans* (Plans) are timely prepared, and dated and signed in accordance with District policies, including the students' complete course schedules, the plan date and course schedule is updated when changes are made, and the Plans are retained in readily accessible files; (11) the English language proficiency of students being considered for ESOL placement or continuation of their placements beyond 3 years of their accurately recorded DEUSS are timely and appropriately assessed, and ELL Committees are timely convened subsequent to those assessments, their recommendations are documented in writing and

retained, and students' parents are properly notified of the ELL committee meeting; (12) students in Career Education 9-12 who participate in OJT are verified as employees (i.e., not contracted workers) and are reported in accordance with timecards that are accurately completed, signed and dated by the employer who has also initialed and dated any changes made to the timecards; (13) only virtual education courses that are timely completed are reported for FEFP funding; (14) files for students in the Hospital and Homebound Program contain proper documentation including a valid medical referral, a valid supporting IEP with scheduled instructional time in the Program and *Matrix of Services* form, receive Hospital and Homebound services or attend on-campus instruction (i.e., are in attendance), and their schedules are reported in accordance with the *FTE General Instructions*; (15) 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 timely approved by the School Board or Charter School Board to teach out of field if eligible (i.e. had a valid State certificate), and the students' parents are timely and accurately notified of a teacher's out-of-field assignment; and (16) teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with each teacher's in-service training timeline.

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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Sarasota 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 Sarasota 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 Sarasota County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 42 schools other than charter schools, 14 charter schools, 5 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$27.6 million was provided through the FEFP to the District for the District-reported 47,249.24 unweighted FTE as recalibrated, which included 6,943.33 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*

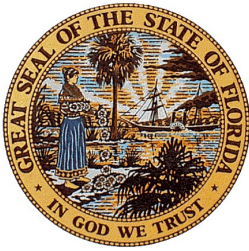
NOTE B – TESTING FTE STUDENT ENROLLMENT

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>
Districtwide – Elementary Bell Schedule Calculation Errors	1
Districtwide – Career Education Dual Enrollment	2
Districtwide – Ineligible Courses	3
Districtwide – Attendance Procedures	4
1. Sarasota Middle School	5 through 11
2. Sarasota Military Academy*	12 through 19
3. Booker Middle School	20 through 27
4. Brookside Middle School	28 through 31
5. Dreamers Academy*	32 through 34
6. Fruitville Elementary School	35 through 39
7. Phillippi Shores Elementary School	40 and 41
8. Venice Senior High School	42 through 53
9. Ashton Elementary School	54 through 57
10. Garden Elementary School	58 through 60
11. Taylor Ranch Elementary School	61 through 64
12. Laurel Nokomis School	65 through 68
13. Tatum Ridge Elementary School	69 through 76
14. Suncoast Polytechnical High School	77 through 79
15. Sarasota Virtual Academy (Virtual Franchise)	80

* Charter School

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Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Sarasota 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 Sarasota 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 weaknesses⁹ 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 internal controls related to students' reported ridership classification or eligibility for State transportation

⁹ 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.

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
August 12, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Sarasota 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 (531) 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 (31,389) 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	22
IDEA – PK through Grade 12, Weighted	1,890
All Other FEFP Eligible Students	<u>29,477</u>
Total	<u>31,389</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 54 of 432 students in our student transportation test.¹⁰

¹⁰ For student transportation, the material noncompliance is composed of Findings 4, 6, 7, 8, and 10 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.	(1)	-	-
Our tests included 432 of the 31,389 students reported as being transported by the District.	-	54	(35)
In conjunction with our general tests of student transportation, we identified certain issues related to 212 additional students.	-	<u>212</u>	<u>(155)</u>
Totals	<u>(1)</u>	<u>266</u>	<u>(190)</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

Sarasota 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*.

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] Our general tests disclosed that the number of buses in operation was overstated by one bus during the February 2024 reporting survey period. One bus was replaced with a new bus; however, most of the students were electronically scanned on the bus driver report, and the bus number was not corrected to the new bus number. We propose the following adjustment:

February 2024 Survey

Number of Buses in Operation - (1)

0

2. [Ref. 52/61] Our general review of DIT disclosed that District and Transportation personnel did not obtain and review a calendar for students transported to Charlotte County schools to ensure the accurate reporting of DIT in accordance with that calendar. In addition, the District's calendar should have been amended to reflect 2 storm days that were not made up during the October 2023 reporting survey period. We also noted that six students were reported during the June 2024 reporting survey period for 90 DIT, *(Finding Continues on Next Page)*

Findings

with the remaining 431 students reported for 12 DIT, rather than the 16 DIT in accordance with the summer school calendar (Ref.52). Our general review disclosed that four PK students eligible for FEFP funding for only their ESE therapy courses were reported as transported daily rather than based on the DIT applicable to the students' therapy schedules (Ref. 61). We propose the following adjustments:

Ref. 52

October 2023 Survey

90 Days in Term

Teenage Parents and Infants	(10)
IDEA - PK through Grade 12, Weighted	(674)
All Other FEFP Eligible Students	(14,672)

88 Days in Term

All Other FEFP Eligible Students	63
----------------------------------	----

87 Days in Term

Teenage Parents and Infants	10
IDEA - PK through Grade 12, Weighted	674
All Other FEFP Eligible Students	14,609

February 2024 Survey

91 Days in Term

Teenage Parents and Infants	12
IDEA - PK through Grade 12, Weighted	691
All Other FEFP Eligible Students	14,450

90 Days in Term

Teenage Parents and Infants	(12)
IDEA - PK through Grade 12, Weighted	(691)
All Other FEFP Eligible Students	(14,450)

June 2024 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)
All Other FEFP Eligible Students	(2)

16 Days in Term

IDEA - PK through Grade 12, Weighted	301
All Other FEFP Eligible Students	136

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(297)	
All Other FEFP Eligible Students	(134)	0
 <u>Ref. 61</u>		
October 2023 Survey		
<u>87 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
 <u>34 Days in Term</u>		
All Other FEFP Eligible Students	2	
 February 2024 Survey		
<u>91 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
 <u>36 Days in Term</u>		
All Other FEFP Eligible Students	1	
 <u>35 Days in Term</u>		
All Other FEFP Eligible Students	1	
 <u>33 Days in Term</u>		
All Other FEFP Eligible Students	<u>2</u>	0

3. [Ref. 53] Our general tests disclosed that 59 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District personnel were unable to provide documentation to support that the students were classified as students with disabilities under the IDEA or that the students' parents were enrolled in a Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

87 Days in Term

All Other FEFP Eligible Students (26)

February 2024 Survey

91 Days in Term

All Other FEFP Eligible Students (33) (59)

4. [Ref. 54] Ten students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The IEPs for the students indicated that the students
(Finding Continues on Next Page)

Findings

met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

July 2023 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	4
All Other FEFP Eligible Students	(4)

October 2023 Survey

87 Days in Term

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

June 2024 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	5	
All Other FEFP Eligible Students	(5)	0

5. [Ref. 55] Our general tests disclosed that 55 students were not properly reported for State transportation funding. Transportation personnel did not have procedures in place to ensure that manually entered ridership and demographic data was accurate and students were eligible for funding, including students transported under an out-of-district agreement. Specifically, we noted the following:

- Although local identification numbers (LIDs) were checked to the student information system for existence, they were not always verified to the name listed on the bus driver reports and membership was not consistently verified (not verified at all for out-of-district students).
- Manually entered LIDs were not confirmed as accurately entered and multiple typographical errors resulted in incorrect students being reported and valid riders being excluded from reporting.
- Although procedures were in place to determine and note in writing on the bus driver reports whether a student lived less than 2 miles from school, the codes were not consistently entered accurately, including routes for sports activities or otherwise paid for by other sources.
- Students enrolled in an academic course, Critical Thinking, and transported to a non-school location for instruction were not eligible to be reported for State transportation funding.

We propose the following adjustments:

October 2023 Survey

87 Days in Term

All Other FEFP Eligible Students	(28)
----------------------------------	------

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
February 2024 Survey		
<u>91 Days in Term</u>		
All Other FEFP Eligible Students	(6)	
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(35)

6. [Ref. 56] Our general review of transportation records disclosed that the ridership of 73 students (1 student in our test) was not properly supported for State transportation funding. Specifically, we noted 70 students were either not marked as riding the bus (67 students), not listed on a supporting bus driver's report (2 students), or included based only on an erasure mark (1 student). In addition, the ridership was not properly attested for 2 students as one bus driver's report was not signed by the driver and the ride date for 1 student was after the date the driver signed the report. Consequently, the 73 students were not eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

87 Days in Term

All Other FEFP Eligible Students	(66)	
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February 2024 Survey

91 Days in Term

All Other FEFP Eligible Students	(7)	(73)
----------------------------------	-----	------

7. [Ref. 57] Our review of student ridership disclosed that 31 students (26 students in our test) were incorrectly reported for State transportation funding in the July 2023 or June 2024 reporting survey periods. Specifically, we noted the following:

- The District could not provide documentation to support the enrollment for 2 students and that the students' FTE records were reported to the State.
- Five students were not classified as students with disabilities under the IDEA or enrolled in a non-residential DJJ Program.
- IEPs for 24 students did not authorize Extended School Year services or transportation services.

Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
July 2023 Survey		
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(16)	
June 2024 Survey		
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(8)	(31)

8. [Ref. 58] Eleven students in our test were incorrectly reported in the Teenage Parents and Infants ridership category. District records did not evidence that the students were enrolled in (or completed) a Teenage Parent Program or were children of students enrolled in a Teenage Parent Program. We determined that 3 of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 8 students were not eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey		
<u>87 Days in Term</u>		
Teenage Parents and Infants	(5)	
All Other FEFP Eligible Students	1	
February 2024 Survey		
<u>91 Days in Term</u>		
Teenage Parents and Infants	(6)	
All Other FEFP Eligible Students	2	(8)

9. [Ref. 59] Our general review of students transported to career education programs at second school locations disclosed that 17 students were incorrectly reported in the Non-Funded ridership category based on mileage, whereas eligibility for center-to-center reporting is based on enrollment in such programs. We propose the following adjustments:

October 2023 Survey		
<u>87 Days in Term</u>		
All Other FEFP Eligible Students	9	
<u>4 Days in Term</u>		
All Other FEFP Eligible Students	3	

		Students Transported	Proposed Net Adjustments
<u>Findings</u>			
February 2024 Survey			
<u>91 Days in Term</u>			
All Other FEFP Eligible Students		<u>5</u>	17
10. [Ref. 60] Ten students (six students in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for two students indicated that the students required an aide; however, no aide was assigned to their buses. The IEPs for eight students did not specify any required weighted criteria. We determined that nine of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining student was not otherwise eligible for State transportation funding. We propose the following adjustments:			
October 2023 Survey			
<u>87 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(3)	
All Other FEFP Eligible Students		3	
February 2024 Survey			
<u>91 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(7)	
All Other FEFP Eligible Students		<u>6</u>	<u>(1)</u>
Proposed Net Adjustment			<u>(190)</u>

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Sarasota County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) human error (Findings 1 through 5 and 9 through 11) and (2) processing errors (Findings 6 through 8).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported, and clear documentation is retained to support that reporting; (2) the number of DIT is timely determined and accurately reported in coordination with District personnel, including for students transported to other districts or at charter schools with different calendars, and clear documentation is retained to support that reporting; (3) 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 and only for the DIT applicable to courses that are eligible for State funding; (4) students whose IEPs document their meeting at least one of the five criteria required for weighted classification are reported in the weighted ridership category; (5) only those students who are in membership and are documented as having been transported to FEFP-eligible programs at least 1 day during the reporting survey period are reported for State transportation funding, and the students are reported in the correct ridership categories; (6) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who provided the transportation, attesting to the validity and accuracy of the students' ridership, and the reports are retained in readily accessible files; (7) only IDEA students who are enrolled in FEFP-eligible programs (and whose IEPs document the need for Extended School Year and Transportation services) or students enrolled in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; (8) only student parents who are documented as enrolled in a Teenage Parent Program or as a Program completer are reported in the Teenage Parents and Infants ridership category; (9) students in career education programs who are transported from center to center locations are reported based on verified enrollment in those programs (i.e., mileage is not a factor for center to center transportation) and for the DIT applicable to those programs; and, (10) students who are reported in IDEA Grades K-12, Weighted are documented as needing transportation and as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP, and if the only criterion identified is an aide, that assignment of an aide to the student's bus route is verified prior to reporting the student in the weighted ridership category.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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 Sarasota 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 Sarasota County

For the fiscal year ended June 30, 2024, the District received \$9.1 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	50	376	201
October 2023	219	15,356	1,065
February 2024	218	15,220	1,009
June 2024	<u>44</u>	<u>437</u>	<u>272</u>
Totals	<u>531</u>	<u>31,389</u>	<u>2,547</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



Terry Connor
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August 12, 2026

Sherrill F. Norman, CPA
Auditor General
State of Florida

Dear Ms. Norman:

Pursuant to Section 11.45(4)(d), Florida Statutes, the Sarasota County District School Board submits the following responses to the Preliminary and Tentative Report on the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Examination for the fiscal year ended June 30, 2024.

The District has reviewed each finding and has implemented, or is implementing, corrective actions designed to strengthen compliance with State requirements and improve internal controls.

Findings 1 and 37,55 and 77 (References 1,13103,30102, and 139104)

These findings relate to the calculation of the instructional minutes and hours used in reporting FTE. Our review disclosed that lunch and recess were not consistently excluded from fundable minutes in some elementary school course schedules, that the District's Student Information System calculated the FTE Earned Course based on 900 hours rather than the 720 hours applicable to students in grades PK-3, and that one part-time PK ESE student was reported for more minutes of Language Therapy than were scheduled and provided.

These findings resulted from clerical and system calculation errors in reporting the courses. The District has implemented a new Student Information System which will help to ensure that lunch and recess are excluded from fundable minutes, that the correct number of hours is applied to students in grades PK-3, and that reported minutes reflect the time students are actually scheduled and provided services. District staff has met with school staff regarding correct scheduling and reporting procedures and has reiterated the importance of running the school reports that identify discrepancies in student schedules and reported minutes.

Findings 2 and 14 through 16, 48 through 51, and 78 (References 2,7403,7404, and 7405,22108,22109,22110, 22111, and 13901)

These findings relate to the reporting of Career Education 9-12 courses, including dual enrollment and On-the-Job Training (OJT).

With respect to the reporting of career education dual enrollment courses, the District will consult with the DOE to ensure that future reporting of such courses is based on the established clock hours for the courses, as adjusted to fit the semester or term reporting applicable to the FTE survey period being reported, and in accordance with the guidelines of the Statewide Course Numbering System. The particular school in the test, should not have included the non-instructional time during morning into their schedules. The district has consulted with the school to ensure this no longer occurs.

With respect to OJT, the exceptions related to students who were not employees eligible to be reported for OJT and to a lack of proper documentation to support claims for OJT funding, including missing or undated timecards,

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inconsistencies between the hours reflected on the timecards and the hours claimed for funding, and timecard signatures that were missing or invalid.

The District currently has procedures in place to prevent these errors. The District's Director of Career and Technical Education and the Supervisor of Research, Accountability, & Evaluation will continue to work with the Executive Director of Secondary Schools and school principals to review compliance during each survey period, including verification that students reported for OJT are employees and that their reported work hours are timely and appropriately verified by the students' employers. As part of the review process, schools now upload their documentation for our digital audit box which allows for review by district person as well as the CTE staff responsible for OJT to review their documentation without the need to be onsite or disruption teachers instructional time.

Finding 3 (Reference 101)

This finding relates to the scheduling and reporting of courses that were not eligible for State FEFP funding. Prekindergarten students were not consistently scheduled using the correct course numbers, ineligible courses were not consistently excluded from reporting in the Basic or Basic with ESE Services Programs, and some ESE students were eligible for FEFP funding for only their ESE therapy courses.

Procedures are currently in place to ensure that students are scheduled using the correct course numbers and that courses not eligible for State funding are excluded from reporting. District ESE and Student Information Services staff have discussed these findings and have implemented checkpoints to verify the correct coding and scheduling set up for the specific groups of students.

Finding 4 (References 3105,7406,8407,12002,17103,22112,30104,121104, and 139103)

This finding relates to the District's attendance record keeping procedures. In some cases, teachers did not consistently retain signed and dated documentation (i.e., source records prepared by the substitute teacher in the classroom or an ID scanner, sign-in and sign-out logs) to support the recorded attendance, attendance was not recorded during the class, attendance records were not available in the format specified by District procedures, or teachers did not consistently record attendance.

The District provides annual training on proper attendance procedures during survey week and provides schools numerous reports to validate student attendance during the 11-day window. The District has provided additional training to staff directly involved with attendance as well as to those who supervise them, so that they have a better understanding of what is expected and required. The District has established standard system-generated rosters for substitutes to take attendance, and attendance taken on any other form it to no longer be accepted. District staff will continue to stress this numerous times throughout the school year.

Findings 5,13,20 through 23,28,32,40 through 42,58,59,61,69,71, and 72 (References 3101,7402,8401 through 8404,11101,12001,17101,17102, and 22101,38101,38102,49101,138201,128203, and 128204)

The District has established and implemented policies, procedures, and programs that provide English Language Learners (ELLs) equal access to all programs and services offered by the school and district based on need and eligibility, exclusive of language proficiency and national origin.

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The Registration Form completed by parents contains questions which assist with the collection of students' Home Language Survey, Date Entered US School (DEUSS), and with the identification of immigrant and migrant students during the registration process. Registrars have received training on the procedural process for the Home Language Survey and on identifying immigrant students based on the student's DEUSS date during the registration process, as well as on reporting these data in the Student Information System based on the parent's response.

These findings relate to a lack of proper documentation to support claims for ESOL funding. The exceptions included ELL Student Plans and letters notifying parents of initial ESOL placement that were incomplete, did not identify all of the courses reported, or could not be located; ELL Committee meetings that were not convened by October 1 or within 30 days prior to the student's DEUSS anniversary date to consider continued ESOL placement beyond three years; a student whose English language proficiency was not assessed; and students reported for ESOL funding beyond the maximum six-year period allowed for State funding.

The District currently has procedures in place to prevent these errors. District ESOL staff will provide additional training to all ESOL liaisons regarding these requirements and will meet with the ESOL liaisons on a regular basis throughout the school year to prevent these errors from occurring.

Findings 6 through 8,12,24,25,29,35 through 38, and 43 through 47,54,56,61,62,63,70,73, through 76, and 79 (References 3102 through 3104,7401,8405,8406,11102,13101 through 13104, and 22102 through 22107, 30101,30103,49101,49102,49103,128202,128205,128206,128207,128208, and 139102)

These findings relate to a lack of proper documentation to support claims for ESE funding due to missing elements or inconsistencies between the IEP, the Educational Plan (EP), the Matrix of Services form, the services received, and/or the funding code. Specifically, IEP or EP meeting participants' signatures were missing, Matrix of Services forms were incorrect, were not dated, or contradicted the student's IEP and Prior Notice of Special Education Action; instructor contact logs for students in the Hospital and Homebound Program did not support the services or minutes reported; and some students were reported using an incorrect program or cost factor.

The District recognizes that IEPs and EPs must be active as of the reporting surveys, and that the IEP, EP, Medical Referral Forms, the Matrix of Services, and the funding code must be in agreement and must reflect the services actually provided to the student. Procedures are currently in place to ensure that these requirements are met. The District ESE staff meets regularly with school-based staff throughout the year to review and monitor specific topics related to compliance and procedures. The District ESE department collaborated with IT to create more enhanced progress monitoring reports through the FOCUS system, including start and end dates for Hospital Homebound services. All administrators were provided 6 hours of professional learning related to ESE processes, procedures and systems to support in June and July 2026. School Based ESE Instructional Facilitators were provided 18-24 hours of professional learning related to compliance processes and procedures in July 2026. Step by step manuals and resources were updated to reflect all revised systems, processes and procedures with subsequent training. ESE District staff run additional progress monitoring reports to verify FOCUS and PEER matrix consistency.

Findings 80 (References 700401)

These findings relate to Virtual students reported for courses not completed during the 180 or under the exceptions in the FTE guidelines.

The District has procedures in place to review Virtual courses for successful course completion within the appropriate time frame of students to be eligible for FTE.

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Findings 9 through 11, 17 through 19, 26, 27, 30, 31, 33, 34, 39, 52, 53, 57, 60, 64, and 68 (References 3170 through 3172, 7470 through 7473, 8470, 8471, 11170, 11171, 12070, 12071, 13170, and additional teacher certification findings)

There are several areas of concern regarding teacher certification:

- A teacher held incorrect certification for the course taught.
- A teacher did not hold a valid Florida teaching certificate.
- Documentation was not available to show School Board or Charter School Board approval for some teachers teaching out-of-field.
- Parent notification of the teacher's out-of-field status was not documented or was not sufficiently specific.
- Teachers who had previously been approved to teach out-of-field had not subsequently earned the required college credits in the subject area and/or the required in-service training points in ESOL strategies.

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

The Human Resources Department has worked with Systems and Programming to improve the District's ability to identify teachers who are out-of-field for either subject area or ELL and to track compliance with these requirements, improving the District's ability to conduct internal audits of compliance.

Because a number of these exceptions occurred at charter schools, the District recommended that a specific employee be identified within each charter school to monitor and resolve out-of-field and certification issues,

similar to the District's certification process. To ensure accurate and timely notifications to the respective governing boards and parents, the District's Certification Department will provide support to the charter school employee managing this function.

Student Transportation Findings (Schedule G)

Findings 1 through 11 (References 51 through 60)

These findings relate to the reporting of student transportation for State funding.

Finding 1 (Reference 51)

The number of buses in operation was overstated for the February 2024 survey because a bus was replaced and the bus number was not corrected on the bus driver report. The District's Transportation Office will review its procedures to ensure that the number of buses in operation is accurately reported and that clear documentation is retained to support that reporting.

Finding 2 (Reference 52, 61)

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The number of Days in Term (DIT) was not accurately reported in some cases, including for students transported to Charlotte County schools under an out-of-district agreement, for storm days that were not made up, and for PK students eligible for FEFP funding for only their ESE therapy courses. The District will work with Transportation personnel to obtain and review the applicable calendars and to timely determine and accurately report the DIT, including for students transported to other districts and for students transported only for eligible courses.

Finding 3,8,10(Reference 53,58,60)

Students were reported in incorrect ridership categories. This included PK students and other students reported in the All Other FEFP Eligible Students category who were not documented as students with disabilities under the IDEA or as children of a parent enrolled in a Teenage Parent Program, students reported in the Teenage Parents and Infants category without supporting documentation, students reported in the IDEA weighted category whose IEPs did not document the required weighted criteria or whose only criterion was an aide that was not assigned, and career education students transported from center to center who were incorrectly reported in the Non-Funded category based on mileage. Transportation staff will receive additional training on assigning ridership categories and will carefully review survey data to ensure that reported ridership categories are appropriate and adequately supported.

Finding 4,5,6,7,9(Reference 54,55,56,57,59)

The ridership of some students was not properly supported for State transportation funding. Students were not always marked as riding the bus, were not listed on a supporting bus driver's report, or were supported only by an erasure mark; some bus drivers' reports were not signed by the driver or were signed prior to the ride date; local identification numbers were not consistently verified to the student and membership was not consistently verified; and some students were transported to non-school locations or for ineligible activities.

The District's Transportation Office will review bus attendance and reporting procedures with all drivers to eliminate these problems in the future, and will ensure that all bus drivers' reports are timely signed and dated by the drivers who provided the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily accessible files.

Additional training will be provided to District ESE staff and District Transportation staff regarding IDEA weighted funding and the documentation required to support such funding, including documentation of the need for Extended School Year and transportation services on the students' IEPs.

The Sarasota County District School Board is committed to maintaining accurate reporting and strong internal controls. The corrective actions described above are intended to improve compliance with Florida Education Finance Program requirements and reduce the likelihood of similar findings in future examinations.

Respectfully,

Mr. Terry Connor
Superintendent of Schools

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