REPORT NO. 2012-014
OCTOBER 2011

MANATEE COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Manatee County District School Board members and the Superintendent of Schools who served during the 2009-10 fiscal year are listed below:

	District No.
Barbara A. Harvey	*1*
Harry G. Kinnan	*2*
Jane R. Pfeilsticker, Vice Chair to 11-16-09, Chair from 11-17-09	*3*
Robert C. Gause, Vice Chair from 11-17-09	*4*
Walter E. Miller, Chair to 11-16-09	*5*

Tim McGonegal, Superintendent

The examination team leader was Mary Anne Pekkala, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, Audit Manager, by e-mail at nancyreeder@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Manatee County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2010

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FES	Fluent English Speaker
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Manatee County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation

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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving reporting errors or records that were not properly or accurately prepared or were missing or could not be located for students in Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Manatee County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2010.

- **Seventeen of the 148 students in our Basic with ESE Services sample, 65 of the 180 students in our ESE Support Levels 4 and 5 sample, and 21 of the 113 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.**
- **Of the 427 students in our student transportation sample, 96 had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to FTE resulted in 92 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 3.7246 but has a potential impact on the District's weighted FTE of a negative 120.4860. Noncompliance related to student transportation resulted in 19 findings and a proposed net adjustment of a negative 152 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the net weighted proposed adjustment to FTE by the base student allocation amount. For the Manatee County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $437,439 (negative 120.4860 times $3,630.62).

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

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

School District of Manatee County

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 76 schools serving prekindergarten through twelfth grade students, reported 42,348.94 unweighted FTE for those students, and received approximately $50.2 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately $5.2 million in State transportation funding.

AUDITOR GENERAL
STATE OF FLORIDA

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

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

We have examined management's assertion, included in its representation letter dated February 18, 2011, that the Manatee County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance: 17 of the 148 students in our Basic with ESE Services sample,[1] 65 of the 180 students in our ESE Support Levels 4 and 5 sample,[2] and 21 of the 113 students in our Career Education 9-12 (OJT) sample[3] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Manatee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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[1] *For Basic with ESE Services, see SCHEDULE D, Finding Nos. 6 , 9, 15, 16, 43, 47, 51, 73, and 88.*

[2] *For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 4, 5, 19, 20, 23, 24, 25, 31, 32, 33, 42, 52, 53, 54, 57, 58, 59, 61, 62, 63, 64, 65, 66, 67, 68, 70, 71, 81, 82, 83, 84, and 85.*

[3] *For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 10, 11, 17, 18, 36, 37, 75, and 87.*

Internal Control Over Compliance

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

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
October 18, 2011

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

SCHEDULE A

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2010

Description[1]	Number of Schools	% of Population	Number of Students	% of Population (Sample)	Number of Unweighted FTE[2]	% of Population
1. Basic						
Population[3]	71	100.00%	11,734	100.00%	28,543.6500	100.00%
Sample Size[4]	17	23.94%	196	1.67%	150.5592	0.53%
Students w/Exceptions	-	-	6	(3.06%)	-	-
Proposed Adjustment[5]	-	-	-	-	87.8021	-
2. Basic with ESE Services						
Population[3]	74	100.00%	3,523	100.00%	9,289.4200	100.00%
Sample Size[4]	17	22.97%	148	4.20%	128.4422	1.38%
Students w/Exceptions	-	-	17	(11.49%)	-	-
Proposed Adjustment[5]	-	-	-	-	29.4115	-
3. ESOL						
Population[3]	66	100.00%	1,335	100.00%	2,984.3800	100.00%
Sample Size[4]	17	25.76%	328	24.57%	260.6783	8.73%
Students w/Exceptions	-	-	21	(6.40%)	-	-
Proposed Adjustment[5]	-	-	-	-	(45.2274)	-
4. ESE Support Levels 4 and 5						
Population[3]	49	100.00%	241	100.00%	414.4300	100.00%
Sample Size[4]	14	28.57%	180	74.69%	152.5521	36.81%
Students w/Exceptions	-	-	65	(36.11%)	-	-
Proposed Adjustment[5]	-	-	-	-	(42.3886)	-
5. Career Education 9-12						
Population[3]	10	100.00%	221	100.00%	1,117.0600	100.00%
Sample Size[4]	5	50.00%	113	51.13%	32.1885	2.88%
Students w/Exceptions	-	-	21	(18.58%)	-	-
Proposed Adjustment[5]	-	-	-	-	(33.3222)	-

All Programs						
Population[3]	76	100.00%	17,054	100.00%	42,348.9400	100.00%
Sample Size[4]	17	22.37%	965	5.66%	724.4203	1.71%
Students w/Exceptions	-	-	130	(13.47%)	-	-
Proposed Net Adjustments[5]	-	-	-	-	(3.7246)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2010

Description[1]	Number of Schools	% of Population	Number of Teachers	% of Population (Sample)
Teachers				
Population[3]	76	100.00%	1,078	100.00%
Sample Size[4]	29	38.16%	343	31.82%
Teachers w/Exceptions	-	-	23	(6.71%)

[1] *See NOTE A6.*

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

[3] *The population shown for the number of schools is the total number of schools in the District that offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education 9-12). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education 9-12 population and sample data for students reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2010. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. (See NOTE A5.)*

[4] *See NOTE B.*

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2010

No.	Program[1]	Proposed Net Adjustments[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	31.6099	1.074	33.9490
102	Basic 4-8	8.6958	1.000	8.6958
103	Basic 9-12	47.4964	1.033	49.0638
111	Grades K-3 with ESE Services	25.0768	1.074	26.9325
112	Grades 4-8 with ESE Services	8.8867	1.000	8.8867
113	Grades 9-12 with ESE Services	(4.5520)	1.033	(4.7022)
130	ESOL	(45.2274)	1.124	(50.8356)
254	ESE Support Level 4	(36.1818)	3.520	(127.3599)
255	ESE Support Level 5	(6.2068)	4.854	(30.1278)
300	Career Education 9-12	(33.3222)	1.050	(34.9883)
Total		(3.7246)		(120.4860)

[1] *See NOTE A6.*

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

[3] *Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

		Proposed Adjustments[1]			
No.	Program	District-Wide	#0061	#0072	Balance Forward
101	Basic K-3	6.3547	6.2381	.....	12.5928
102	Basic 4-8	2.0022	.....	.....	2.0022
103	Basic 9-12	.1084	.....	2.1888	2.2972
111	Grades K-3 with ESE Services	.0500	.....	.....	.0500
112	Grades 4-8 with ESE Services	.0767	.....	.....	.0767
113	Grades 9-12 with ESE Services	.0350	.....	1.4732	1.5082
130	ESOL	(8.6270)	(6.2381)	(1.4738)	(16.3389)
254	ESE Support Level 4	.....	.....	(2.5000)	(2.5000)
255	ESE Support Level 5	.....	.....	(.7868)	(.7868)
300	Career Education 9-12	.....	.....	.3476	.3476
Total		.0000	.0000	(.7510)	(.7510)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

		Proposed Adjustments[1]				
No.	Brought Forward	#0181	#0271	#0281	#0301	Balance Forward
101	12.5928	.....	.2672	.....	1.3992	14.2592
102	2.0022	.....	.0800	2.4528	.....	4.5350
103	2.2972	5.1504	.....	.....	.....	7.4476
111	.0500	.....	2.0000	.....	4.0000	6.0500
112	.0767	.....	1.8100	.....	1.0000	2.8867
113	1.5082	(3.1000)	.....	.....	.....	(1.5918)
130	(16.3389)	(.6950)	(.3472)	(2.4528)	(1.3992)	(21.2331)
254	(2.5000)	1.0000	(1.0000)	.....	(5.0000)	(7.5000)
255	(.7868)	(1.9500)	(3.0600)	.....	.....	(5.7968)
300	.3476	(1.0404)	.....	.....	.....	(.6928)
Total	(.7510)	(.6350)	(.2500)	.0000	.0000	(1.6360)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

		Proposed Adjustments[1]				
No.	Brought Forward	#0351	#0381	#0411	#0431	Balance Forward
101	14.2592	.....	1.0000	1.9239	.....	17.1831
102	4.5350	.....	.....	1.0512	.....	5.5862
103	7.4476	12.3322	.....	.....	3.0342	22.8140
111	6.0500	.....	1.5000	.....	.....	7.5500
112	2.8867	.....	1.0000	.....	.....	3.8867
113	(1.5918)	.5000	.....	.....	(1.4602)	(2.5520)
130	(21.2331)	(1.4413)	.....	(2.9751)	(1.6206)	(27.2701)
254	(7.5000)	(.5000)	(3.5000)	.....	.....	(11.5000)
255	(5.7968)	.....	.....	.....	.....	(5.7968)
300	(.6928)	(12.3184)	.....	.....	.....	(13.0112)
Total	(1.6360)	(1.4275)	.0000	.0000	(.0466)	(3.1101)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

		Proposed Adjustments[1]				
No.	Brought Forward	#0521	#0541	#0571	#0601	Balance Forward
101	17.1831	.4664	3.4328	1.1077	1.3992	23.5892
102	5.5862	.....	1.0000	.....	.....	6.5862
103	22.8140	.....	.....	.....	.....	22.8140
111	7.5500	.....	(2.0000)	.....	.....	5.5500
112	3.8867	.....	(1.0000)	.....	.....	2.8867
113	(2.5520)	.....	.....	.....	.....	(2.5520)
130	(27.2701)	(.4664)	(.9328)	(1.1077)	(1.3992)	(31.1762)
254	(11.5000)	.....	.9100	.....	.....	(10.5900)
255	(5.7968)	.....	(1.4100)	.....	.....	(7.2068)
300	(13.0112)	.....	.....	.....	.....	(13.0112)
Total	(3.1101)	.0000	.0000	.0000	.0000	(3.1101)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

		Proposed Adjustments[1]				
No.	Brought Forward	#0621	#0631	#0641	#0681	Balance Forward
101	23.5892	.....	.....	.....	.4417	24.0309
102	6.5862	.....	.....	.5840	.4416	7.6118
103	22.8140	.....	.....	.....	.....	22.8140
111	5.5500	11.0268	3.5000	3.5000	1.5000	25.0768
112	2.8867	.....	2.5000	2.0000	.....	7.3867
113	(2.5520)	.....	.....	.....	.....	(2.5520)
130	(31.1762)	(2.5268)	.....	(.5840)	.....	(34.2870)
254	(10.5900)	(9.5000)	(6.0000)	(5.5000)	(2.3833)	(33.9733)
255	(7.2068)	1.0000	.....	.....	.....	(6.2068)
300	(13.0112)	.....	.....	.....	.....	(13.0112)
Total	(3.1101)	.0000	.0000	.0000	.0000	(3.1101)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

		Proposed Adjustments[1]				
No.	Brought Forward	#0721	#0751	#0771	#0791	Balance Forward
101	24.0309	.....	.8162	2.0988	4.6640	31.6099
102	7.6118	.....	.5840	.....	.....	8.1958
103	22.8140	3.6324	.....	.....	.....	26.4464
111	25.0768	.....	.....	.....	.....	25.0768
112	7.3867	.....	.....	.....	.....	7.3867
113	(2.5520)	(1.5000)	.....	.....	.....	(4.0520)
130	(34.2870)	(.4524)	(1.4002)	(2.0988)	(4.6640)	(42.9024)
254	(33.9733)	.....	.....	.....	.....	(33.9733)
255	(6.2068)	.....	.....	.....	.....	(6.2068)
300	(13.0112)	(2.0860)	.....	.....	.....	(15.0972)
Total	(3.1101)	(.4060)	.0000	.0000	.0000	(3.5161)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2010

No.	Program	Brought Forward	Proposed Adjustments[1] #2056	#2107	Total
101	Basic K-3	31.6099	.....	.....	31.6099
102	Basic 4-8	8.1958	.5000	.....	8.6958
103	Basic 9-12	26.4464	.....	21.0500	47.4964
111	Grades K-3 with ESE Services	25.0768	.....	.....	25.0768
112	Grades 4-8 with ESE Services	7.3867	1.5000	.....	8.8867
113	Grades 9-12 with ESE Services	(4.0520)	.5000	(1.0000)	(4.5520)
130	ESOL	(42.9024)	(.5000)	(1.8250)	(45.2274)
254	ESE Support Level 4	(33.9733)	(2.2085)	.....	(36.1818)
255	ESE Support Level 5	(6.2068)	.....	.....	(6.2068)
300	Career Education 9-12	(15.0972)	.....	(18.2250)	(33.3222)
Total		(3.5161)	(.2085)	.0000	(3.7246)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Manatee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 46.

Findings	Proposed Net Adjustments (Unweighted FTE)
Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
District-Wide	
Ineligible Courses Reported in ESOL	
1. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that nine of the District's schools reported 18 courses in ESOL that were ineligible for such reporting. We propose the following adjustment:	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
District-Wide (Continued)		
Ineligible Courses Reported in ESOL (Continued)		
101 Basic K-3	6.3547	
102 Basic 4-8	2.0022	
103 Basic 9-12	.1084	
111 Grades K-3 with ESE Services	.0500	
112 Grades 4-8 with ESE Services	.0767	
113 Grades 9-12 with ESE Services	.0350	
130 ESOL	(8.6270)	.0000
		.0000
Bayshore Elementary School (#0061)		
2. [Ref. 6170] The parents of students of one out-of-field teacher in ESOL were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	4.6057	
130 ESOL	(4.6057)	.0000
3. [Ref. 6171] One teacher was not properly certified and was not approved by the School Board to teach ELL students out of field until January 25, 2010, after the October 2009 survey. We also noted that the parents of the students were not notified of the teacher's out-of-field status until December 2009. We propose the following adjustment:		
101 Basic K-3	1.6324	
130 ESOL	(1.6324)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Bayshore High School (#0072)		
4. [Ref. 7201] We noted the following exceptions for two ESE students reported in the Hospital and Homebound Program:		
a. During the October 2009 survey, the students' course schedules were reported in Program No. 255 (ESE Support Level 5) for both their on-campus instruction (.3868 FTE and .4000 FTE, respectively) and homebound instruction. However, the students' on-campus instruction should have been reported in Program No. 103 (Basic 9-12) and Program No. 113 (Grades 9-12 with ESE Services), respectively.		
b. During the February 2010 survey, the students were reported for on-campus instruction (.3835 FTE and .2402 FTE, respectively); however, the students were not provided on-campus instruction.		
We propose the following adjustment:		
103 Basic 9-12	.0033	
113 Grades 9-12 with ESE Services	.1598	
255 ESE Support Level 5	(.7868)	(.6237)
5. [Ref. 7202] The *Matrix of Services* forms for three ESE students were missing and could not be located. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	.0000
6. [Ref. 7204] The course schedule for one ESE student was reported incorrectly in Program Nos. 130 (ESOL) and 113 (Grades 9-12 with ESE Services). It should have been reported entirely in Program No. 113. (This student was in our ESOL sample.) We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Bayshore High School (#0072) (Continued)		
113 Grades 9-12 with ESE Services	.3134	
130 ESOL	(.3134)	.0000

7. [Ref. 7205] The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.2334	
130 ESOL	(.2334)	.0000

8. [Ref. 7206] The *ELL Student Plan* and documentation to support that one student's parents had been notified of their child's ESOL placement were missing and could not be located. Consequently, the student's reporting in the ESOL Program was not adequately supported. We propose the following adjustment:

103 Basic 9-12	.3901	
130 ESOL	(.3901)	.0000

9. [Ref. 7207] The IEPs for two ESE students were signed by only one professional and we could not otherwise determine that the appropriate individuals had participated in the IEP meetings. We also noted that the parent notice for one of the IEP meetings was sent only one day prior to the meeting date. We propose the following adjustment:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.5000)	.0000

10. [Ref. 7208] Two Career Education 9-12 (OJT) students were reported for more work time than was supported by their timecards. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Bayshore High School (#0072) (Continued)		
300 Career Education 9-12	(.1273)	(.1273)

11. [Ref. 7209] The number of instructional minutes reported for one of the courses in Program No. 103 (Basic 9-12) for five Career Education 9-12 (OJT) students was overstated resulting in the number of instructional minutes reported in another period in Program No. 300 (Career Education 9-12) to be understated. We propose the following adjustment:

103 Basic 9-12	(.4749)	
300 Career Education 9-12	.4749	.0000

12. [Ref. 7270] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.5369	
130 ESOL	(.5369)	.0000
		(.7510)

Manatee High School (#0181)

13. [Ref. 18101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.6150	
130 ESOL	(.6150)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Manatee High School (#0181) (Continued)		
14. [Ref. 18102] The number of instructional minutes reported for one of the courses in Program No. 300 (Career Education 9-12) for one Basic student was overstated resulting in the number of instructional minutes reported in another period in Program No. 103 (Basic 9-12) to be understated. We propose the following adjustment:		
103 Basic 9-12	.0754	
300 Career Education 9-12	(.0754)	.0000
15. [Ref. 18103] The EP for one ESE student in the Gifted Program expired as of August 10, 2006, and a current EP not be located for review. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
16. [Ref. 18104/05/06] The EP for one student and the IEPs for two students were not signed by the appropriate individuals to indicate their participation in the development of the EP or IEPs as follows: (a) the EP for one student was not signed by any of the student's teachers and was signed by only one professional (the guidance counselor). An administrator signed the EP but indicated that the signing was after the meeting date (Ref. 18104); (b) the prior IEP for one student had expired and the new IEP was prepared after the reporting survey and was signed by only one professional (Ref. 18105); and (c) the IEP for one student was not signed by any of the student's teachers and there was no documentation that planning notes had been provided (Ref. 18106). We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Manatee High School (#0181) (Continued)		
Ref. 18104		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
Ref. 18105		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
Ref. 18106		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

17. [Ref. 18107] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.0350)	(.0350)

18. [Ref. 18108] We noted the following exceptions involving the timecards for one Career Education 9-12 (OJT) student: (a) the timecard covering the October 2009 survey was signed by the student's employer on October 5, 2009, prior to the applicable survey week, and (b) the timecard covering the February 2010 survey contained only the printed name of the student's employer, not a signature. We propose the following adjustment:

300 Career Education 9-12	(.2200)	(.2200)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Manatee High School (#0181) (Continued)		
19. [Ref. 18109] The on-campus instruction for three intermittent ESE students in the Hospital and Homebound Program in the October 2009 survey was incorrectly reported in Program No. 255 (ESE Support Level 5) based upon the *Matrix of Services* forms that were applicable only to their homebound instruction. We also noted the following: (a) one student was not in attendance for any homebound instruction or on-campus instruction during the October 2009 survey week and should not have been reported with the survey's results, and (b) the on-campus instructional minutes were understated for one student in the October 2009 and February 2010 surveys. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.4000	
255 ESE Support Level 5	(.9500)	
300 Career Education 9-12	.1700	(.3800)
20. [Ref. 18110] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a *Matrix of Services* score of 21 points and a Level 5 rating in four domains. This student had a Level 5 rating in only three domains. We propose the following adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
21. [Ref. 18170] One teacher held an academic-based certification in Technology Education but taught a course that required a District experience-based certification in any industrial arts area. The teacher previously held a District-issued certificate with Carpentry subject area; however, that certificate expired on June 30, 2006. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Manatee High School (#0181) (Continued)		
103 Basic 9-12	.8800	
300 Career Education 9-12	(.8800)	.0000
22. [Ref. 18171] The parents of one ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 180 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.0800	
130 ESOL	(.0800)	.0000
		(.6350)
Orange Ridge – Bullock Elementary School (#0271)		
23. [Ref. 27101] The course schedule for one ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) in both the October 2009 and the February 2010 surveys as follows: (a) the student was scheduled to attend classes during the October 2009 survey for only 750 instructional minutes (or .2500 FTE) but was reported for 1,500 instructional minutes (or .5000 FTE), and (b) the student was assigned to home instruction because of behavioral issues during the February 2010 survey and should have been reported in Program No. 112 (Grades 4-8 with ESE Services) for the 180 instructional minutes of such instruction. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.3100	
255 ESE Support Level 5	(.5600)	(.2500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Orange Ridge – Bullock Elementary School (#0271) (Continued)		
24. [Ref. 27103] The *Matrix of Services* forms that were to accompany the IEPs for six ESE students were not printed and included in the students' files until after the reporting surveys; consequently, we could not determine their timeliness of preparation (i.e., prepared prior to the reporting survey). We propose the following adjustment:		
111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(1.5000)	.0000
25. [Ref. 27104] We noted the following exceptions for one ESE student reported in Program No. 255 (ESE Support Level 5) in the October 2009 and February 2010 surveys involving the *Matrix of Services* form, as follows: (a) the student was not reported in accordance with the student's *Matrix of Services* form applicable to the October 2009 survey, and (b) the IEP applicable for the February 2010 survey was not accompanied by a printed *Matrix of Services* form until after the reporting survey; consequently we could not determine the timeliness of its preparation (i.e., prior to the reporting survey) and we noted that the *Matrix of Services* form indicated total ratings of only 17 points supporting the student's reporting in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000
26. [Ref. 27170] The parents of ELL students taught by one out-of-field teacher in ESOL were not notified of the teacher's out-of-field status. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Orange Ridge – Bullock Elementary School (#0271) (Continued)		
101 Basic K-3	.2672	
102 Basic 4-8	.0800	
130 ESOL	(.3472)	.0000
		(.2500)
Palm View Elementary School (#0281)		
27. [Ref. 28170] One out-of-field teacher in ESOL had earned only 120 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. (We noted that an additional 60 points were earned May 13, 2010, after the February 2010 survey, but still did not equal the required number of points needed.) We propose the following adjustment:		
102 Basic 4-8	2.4528	
130 ESOL	(2.4528)	.0000
		.0000
Palmetto Elementary School (#0301)		
28. [Ref. 30101] The *ELL Student Plan* and the parent notification letter of one ELL student's ESOL placement were prepared on October 19, 2009, after the October 2009 reporting survey. We propose the following adjustment:		
101 Basic K-3	.4664	
130 ESOL	(.4664)	.0000
29. [Ref. 30102] One ELL student who had returned to the District after an absence of over 17 months was not reassessed to determine the student's level of English proficiency. We propose the following adjustment:		
101 Basic K-3	.4664	
130 ESOL	(.4664)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Palmetto Elementary School (#0301) (Continued)		
30. [Ref. 30103] The parents of one ELL student who entered the District in December 2009 were not notified of their child's ESOL placement until August 23, 2010. We propose the following adjustment:		
101 Basic K-3	.4664	
130 ESOL	(.4664)	.0000
31. [Ref. 30104] One ESE student was not reported in accordance with the student's *Matrix of Services* forms. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
32. [Ref. 30105] The *Matrix of Services* forms for five ESE students were not reviewed and updated when the students' new annual IEPs were prepared. We propose the following adjustment:		
111 Grades K-3 with ESE Services	3.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(4.0000)	.0000
		.0000
Palmetto High School (#0351)		
33. [Ref. 35101] The *Matrix of Services* form for one ESE student was missing and could not be located. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Palmetto High School (#0351) (Continued)		
34. [Ref. 35102] The English language proficiency of two students was prematurely assessed prior to the students' continued ESOL placements for a fifth year. Assessments were conducted in April 2009; however, the assessments should have been conducted just prior to the start of the students' fifth year of ESOL placements (November 14, 2009, and November 30, 2009, respectively) as determined by the students' ESOL anniversary dates. We propose the following adjustment:		
103 Basic 9-12	.7600	
130 ESOL	(.7600)	.0000
35. [Ref. 35103] One student was incorrectly reported in the ESOL Program. The student had exited from the ESOL Program on October 7, 2009, prior to the reporting survey. We propose the following adjustment:		
103 Basic 9-12	.3785	
130 ESOL	(.3785)	.0000
36. [Ref. 35104] We noted the following concerning the timecards for two Career Education 9-12 (OJT) students: (a) the timecard for one student indicated that the student did not begin work until February 14, 2010, after the reporting survey, and (b) the timecard for one student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.4641)	(.4641)
37. [Ref. 35105] Six Career Education 9-12 (OJT) students were reported for more work time than was supported by their timecards. We propose the following adjustment:		
300 Career Education 9-12	(.4634)	(.4634)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Palmetto High School (#0351) (Continued)		
38. [Ref. 35106] One Basic student was not in attendance during the February 2010 survey and should not have been included with the survey's results. We propose the following adjustment:		
103 Basic 9-12	(.5000)	(.5000)
39. [Ref. 35170] One out-of-field teacher in ESOL had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.1514	
130 ESOL	(.1514)	.0000
40. [Ref. 35171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held a certification in Biology but taught courses that required certification in Middle Grades Integrated Curriculum. We noted that this certification subject area was issued January 8, 2010, after the October 2009 survey. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.1514	
130 ESOL	(.1514)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Palmetto High School (#0351) (Continued)		
41. [Ref. 35172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held a certification in Elementary Education and had in-field designations in several subject areas but taught vocational courses that required a Teacher Coordinator of Work Experience endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We further noted that there was no documentation that the teacher, who has been in this out-of-field assignment since the 2006-07 school year, had earned the equivalent of six college credits required annually toward obtaining the needed endorsement. We propose the following adjustment:		
103 Basic 9-12	11.3909	
300 Career Education 9-12	(11.3909)	.0000
		(1.4275)
Robert H. Prine Elementary School (#0381)		
42. [Ref. 38101/02] Four ESE students were not reported in accordance with their *Matrix of Services* forms. We propose the following adjustments:		
Ref. 38101		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	.0000
Ref. 38102		
111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Robert H. Prine Elementary School (#0381) (Continued)		
43. [Ref. 38104] The General Education teacher of one ESE student did not participate in the student's IEP development meeting. We propose the following adjustment:		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000
		.0000
Blanche H. Daughtrey Elementary School (#0411)		
44. [Ref. 41170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	1.9239	
102 Basic 4-8	1.0512	
130 ESOL	(2.9751)	.0000
		.0000
Southeast High School (#0431)		
45. [Ref. 43101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.4635	
130 ESOL	(.4635)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Southeast High School (#0431) (Continued)		
46. [Ref. 43102] The *ELL Student Plans* for two students were not complete. The *ELL Student Plans* did not include adequate documentation showing the students' instructional programs and course schedules that clearly documented those courses employing ESOL strategies. We propose the following adjustment:		
103 Basic 9-12	1.1571	
130 ESOL	(1.1571)	.0000
47. [Ref. 43103/04] The IEPs for two ESE students were missing evidence of required participants in the students' IEP-development meetings, as follows: (a) only one professional was present in one meeting (Ref. 43103), and (b) the student's General Education teachers were not present and there was no documentation that planning notes had been provided (Ref 43104). We propose the following adjustments:		
Ref. 43103		
103 Basic 9-12	.4602	
113 Grades 9-12 with ESE Services	(.4602)	.0000
Ref. 43104		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
48. [Ref. 43105] The course schedule for one student taking dual-enrolled courses at Manatee Technical Institute (MTI) during the October 2009 survey was incorrectly reported for 1,040 instructional minutes (.3466 FTE). The total number of instructional minutes at MTI should have been reported for only 900 minutes (.3000 FTE). We propose the following adjustment:		
103 Basic 9-12	(.0466)	(.0466)
		(.0466)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
James Tillman Elementary Magnet School (#0521)		
49. [Ref. 52101] One student was reported incorrectly in ESOL. The student was FES as supported by the proficient scores on the student's CELLA examination and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:		
101 Basic K-3	.4664	
130 ESOL	(.4664)	.0000
		.0000
Blackburn Elementary School (#0541)		
50. [Ref. 54101] One student was reported incorrectly in ESOL. The student was FES as supported by the proficient scores on the student's CELLA examination and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:		
101 Basic K-3	.9328	
130 ESOL	(.9328)	.0000
51. [Ref. 54102] We noted the following exceptions for four ESE students: (a) the IEPs or EPs for three students did not document the participation of the required professionals (one student's IEP and another student's EP did not document the participation of the students' General Education teachers in the IEP-development meeting and the third student's IEP was signed by only one professional), and (b) the fourth student's file did not contain evidence that the student's parents were invited to participate in the IEP-development meeting. We propose the following adjustment:		
101 Basic K-3	2.5000	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	(2.5000)	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Blackburn Elementary School (#0541) (Continued)		
52. [Ref. 54103] The *Matrix of Services* form for one student in the October 2009 and February 2010 surveys was determined to be incorrectly prepared as a result of a Fall cycle 2009 District Self-Assessment and corresponding compliance review by the Department of Education. The *Matrix of Services* form was revised in the February 2010 survey from Program No. 255 (ESE Support Level 5) to Program No. 254 (ESE Support Level 4). The District amended the FTE reporting for the February 2010 survey; however, the exception also applied to the October 2009 survey that was not amended. Accordingly, we propose the following adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
53. [Ref. 54104] The course schedule for one student who was provided on-campus instruction and homebound instruction under the Hospital and Homebound Program in the October 2009 and February 2010 surveys was incorrectly reported in Program No. 255 (ESE Support Level 5) for the student's on-campus instruction. The applicable *Matrix of Services* form for the on-campus instruction supported the student's reporting in Program No. 254 (ESE Support Level 4) for such instruction. We propose the following adjustment:		
254 ESE Support Level 4	.9100	
255 ESE Support Level 5	(.9100)	.0000
54. [Ref. 54105] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new annual IEP was prepared. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Blackburn Elementary School (#0541) (Continued)		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
Frances Wakeland Elementary School (#0571)		
55. [Ref. 57170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:		
101 Basic K-3	1.1077	
130 ESOL	(1.1077)	.0000
		.0000
H. S. Moody Elementary School (#0601)		
56. [Ref. 60170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. (We noted that the ESOL subject area was issued February 27, 2010, after the February 2010 survey.) We propose the following adjustment:		
101 Basic K-3	1.3992	
130 ESOL	(1.3992)	.0000
		.0000
Florine J. Abel Elementary School (#0621)		
57. [Ref. 62101] Six ESE students were not reported in accordance with their *Matrix of Services* forms. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Florine J. Abel Elementary School (#0621) (Continued)		
111 Grades K-3 with ESE Services	4.0000	
254 ESE Support Level 4	(5.0000)	
255 ESE Support Level 5	1.0000	.0000

58. [Ref. 62102/03] The IEPs for five ESE students were not accompanied by a *Matrix of Services* form and there was no evidence that a prior *Matrix of Services* form had been reviewed or updated when new annual IEPs were prepared. We propose the following adjustments:

Ref. 62102		
111 Grades K-3 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	.0000
Ref. 62103		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

59. [Ref. 62104] The *Matrix of Services* form that was to accompany the IEP for one ESE student was not printed and included in the student's file until after the reporting survey; consequently, we could not determine the timeliness of preparation (i.e., prepared prior to the reporting survey). We propose the following adjustment:

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

60. [Ref. 62105] The course schedules for three ESE students were reported incorrectly in Program Nos. 130 (ESOL) and 111 (Grades K-3 with ESE Services). The course schedules should have been reported entirely in Program No. 111. (Two students were in our ESOL sample and one student was in our Basic with ESE Services sample.) We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Florine J. Abel Elementary School (#0621) (Continued)		
111 Grades K-3 with ESE Services	2.5268	
130 ESOL	(2.5268)	.0000
		.0000
Ida M. Stewart Elementary School (#0631)		
61. [Ref. 63101] We noted the following exceptions involving the *Matrix of Services* form for one ESE student whose IEP was written on October 14, 2009: (a) the *Matrix of Services* form that accompanied this IEP was on an updated version of the computerized form for the 2010-11 school year, (b) the form's date field was noted as "IEP written 10/14/09," and (c) the preparer's name was not reflected on the form. Consequently, we were unable to determine when the form was actually prepared and, since the document was on a form for the 2010-11 school year, it appears that the form was prepared after the 2009-10 school year. Accordingly, we propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
62. [Ref. 63102] The file for one ESE student contained two conflicting *Matrix of Services* forms that referenced the same April 14, 2009, date of preparation. The *Matrix of Services* forms reflected different ratings and cost factors. (The form that reflected a print date of April 22, 2009, appeared to more closely reflect the services that were identified by the student's IEP and showed a ratings total of 16 points and a cost factor of 253.) We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Ida M. Stewart Elementary School (#0631) (Continued)		
63. [Ref. 63103] The file for one ESE student did not contain a *Matrix of Services* form to reflect the student's change of service from the hospital facility to the school setting to accompany the IEP written October 26, 2009, when this change occurred. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
64. [Ref. 63104] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new annual IEP was prepared on May 14, 2009. A new *Matrix of Services* form was subsequently prepared on January 29, 2010 (in time for the February 2010 survey); however, the form did not reflect any services in Domain E and incorrectly included one Special Consideration point for which the student was not eligible. We recomputed the *Matrix of Services* form to reflect the services designated and determined that it supported the student's reporting in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
65. [Ref. 63105] The *Matrix of Services* forms for three ESE students were not reviewed and updated when the students' new annual IEPs had been prepared. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(2.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
William H. Bashaw Elementary School (#0641)		
66. [Ref. 64101] Three ESE students were not reported in accordance with their *Matrix of Services* forms. We propose the following adjustment:		
111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(2.5000)	.0000
67. [Ref. 64102] The *Matrix of Services* forms for two ESE students were not reviewed and updated when the students' new annual IEPs had been prepared. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	.0000
68. [Ref. 64103] The *Matrix of Services* forms for two ESE students were not timely printed and placed in the students' files until several months after the reporting surveys; consequently, we were unable to determine the timeliness of preparation. We also noted that one of the forms did not indicate who the preparer was. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.5000)	.0000
69. [Ref. 64170] The parents of students of one out-of-field teacher in ESOL were not notified of the teacher's out-of-field status. (We noted that the ESOL endorsement was issued subsequently on July 7, 2010, after the reporting surveys.) We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
William H. Bashaw Elementary School (#0641) (Continued)		
102 Basic 4-8	.5840	
130 ESOL	(.5840)	.0000
		.0000
Tara Elementary School (#0681)		
70. [Ref. 68101] 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	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
71. [Ref. 68102] A new *Matrix of Services* form for one ESE student was not prepared in connection with the student's new annual IEP and change in the student's communication's needs. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
72. [Ref. 68170] One teacher was not properly certified to teach ESE students and was not appropriately approved by the School Board to teach such students out of field. The School Board minutes incorrectly indicated that this teacher was certified in ESE. However, this teacher did not hold ESE certification and was, in fact, out of field but taught courses that required certification in Emotionally Handicapped. We propose the following adjustment:		
101 Basic K-3	.4417	
102 Basic 4-8	.4416	
254 ESE Support Level 4	(.8833)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Lakewood Ranch High School (#0721)		
73. [Ref. 72101/02] The files for two ESE students did not contain evidence that the students' parents had been invited to participate in the IEP or EP development meetings. We also noted that the file for one of these students did not contain evidence of consultation services provided to the student's teachers (Ref. 72101). We propose the following adjustments:		
Ref. 72101		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
Ref 72102		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
74. [Ref. 72103] One ELL student's continued ESOL placement was incorrectly determined. The student was assessed for CELLA and evaluated based on the CELLA scores to the proficiency levels for the grade 9-12 cluster (Test D); however; the student was an eighth grader at the time of the testing and should have been evaluated on the proficiency levels for the grade 6-8 cluster (Test C). Based on the grade 6-8 cluster thresholds, the student's English language proficiency should have been assessed as proficient in all areas and, as such, an ELL Committee should have been convened to consider the student's continuation in ESOL. We propose the following adjustment:		
103 Basic 9-12	.4524	
130 ESOL	(.4524)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Lakewood Ranch High School (#0721) (Continued)		
75. [Ref. 72104] We noted the following exceptions for three Career Education 9-12 (OJT) students: (a) one student was not employed and there was no documentation of an active job search, (b) one student quit a position effective September 27, 2009, and was hired for a new position on October 16, 2009, but had no documented work hours during the survey week, and (c) one student was reported for more work hours than was supported by the student's timecard (822 minutes versus 540 minutes worked). We propose the following adjustment:		
300 Career Education 9-12	(.4060)	(.4060)
76. [Ref. 72171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Family and Consumer Sciences but taught a course that required certification in Business Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	1.6800	
300 Career Education 9-12	(1.6800)	.0000
		(.4060)
Rowlett Magnet Elementary School (#0751)		
77. [Ref. 75170/71] Two out-of-field teachers in ESOL had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We noted that one teacher had earned the required additional 60 points but not until November 14, 2009, after the October 2009 survey (Ref. 75170). We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Rowlett Magnet Elementary School (#0751) (Continued)		
Ref. 75170		
101 Basic K-3	.8162	
130 ESOL	(.8162)	.0000
Ref. 75171		
102 Basic 4-8	.5840	
130 ESOL	(.5840)	.0000
		.0000
Gilbert W. McNeal Elementary School (#0771)		
78. [Ref. 77170/71] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We noted that the ESOL endorsement was subsequently issued for one teacher on December 3, 2009, after the October 2009 survey. We propose the following adjustments:		
Ref. 77170		
101 Basic K-3	1.2243	
130 ESOL	(1.2243)	.0000
Ref. 77171		
101 Basic K-3	.8745	
130 ESOL	(.8745)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Virgil Mills Elementary School (#0791)		
79. [Ref. 79170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	1.6324	
130 ESOL	(1.6324)	.0000
80. [Ref. 79171] One out-of-field teacher in ESOL had earned only 120 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
101 Basic K-3	3.0316	
130 ESOL	(3.0316)	.0000
		.0000
Manatee Palms Youth Services School (#2056)		
81. [Ref. 205601] One ESE student in the October 2009 survey was a non-Florida resident and, as such, was not eligible for FTE funding through the FEFP. We also noted that the student's file did not contain a valid *Matrix of Services* form. We propose the following adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)
82. [Ref. 205602] The course schedule for one ESE student was not reported in its entirety. The student was reported for .2085 FTE; however, the student was a full-time student and therefore should have been reported for .5000 FTE. We propose the following adjustment:		
254 ESE Support Level 4	.2915	.2915

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Manatee Palms Youth Services School (#2056) (Continued)		
83. [Ref. 205603] We noted the following exceptions for two ESE students involving their *Matrix of Services* forms as follows: (a) the *Matrix of Services* form for one student was dated October 19, 2009, after the October 2009 survey, and (b) the *Matrix of Services* form for one student was not dated; consequently, we could not determine the timeliness of its preparation (i.e., prior to the reporting survey). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
84. [Ref. 205604] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new annual IEP was prepared. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
85. [Ref. 205605] The *Matrix of Services* form for one ESE student was missing and could not be located and we also noted that the prior *Matrix of Services* form had not been reviewed or updated. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
86. [Ref. 205606] The file for one ELL student did not contain documentation supporting the student's ESOL placement. The file lacked the *ELL Student Plan* for the 2009-10 school year, parental notification of the student's ESOL placement, and assessments of the student's English language proficiency. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Manatee Palms Youth Services School (#2056) (Continued)		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
		(.2085)
Richard Milburn Academy (#2107)		
87. [Ref. 210701] We noted that the number of instructional minutes were reported incorrectly for all courses in the October 2009 survey and a few courses in the February 2010 survey. The courses were reported as if the classes met daily; however, the Academy used block scheduling with the courses occurring only on alternating odd or even days. The bell schedules for both surveys for the Day School Program did not reflect that Wednesday was a shortened day. This resulted in the overall and period-by-period instructional minutes to be overstated. Since the students were enrolled for more than the maximum funded 1,500 instructional minutes and we determined that the funding effect of these errors would have a limited affect on the weighted funding of the ESOL students because of a likely reallocation to other ESOL-eligible courses, we did not make detailed recalculations on a School-wide basis. We did, however, adjust the excess Program No. 300 (Career Education 9-12) funding for three students in our Basic sample and one student in our Career Education 9-12 (OJT) sample:		
103 Basic 9-12	.4250	
300 Career Education 9-12	(.4250)	.0000
88. [Ref. 210702] The IEP for one ESE student was signed by only one professional and we could not otherwise determine that the appropriate individuals had participated in the IEP-development meeting. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Proposed Net Adjustments (Unweighted FTE)
Richard Milburn Academy (#2107) (Continued)		
89. [Ref. 210703] The file for one student did not contain an *ELL Student Plan* covering the October 2009 survey. We propose the following adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
90. [Ref. 210704] One ELL student who had returned to the District after an absence over one year was not reassessed to determine the student's level of English proficiency. We propose the following adjustment:		
103 Basic 9-12	.8750	
130 ESOL	(.8750)	.0000
91. [Ref. 210705] The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a sixth year. We propose the following adjustment:		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000
92. [Ref. 210770] One teacher was not properly certified and was not properly approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in Business Education. We noted that the teacher had been approved to teach out of field in Web Publishing and OJT. We propose the following adjustment:		
103 Basic 9-12	17.8000	
300 Career Education 9-12	(17.8000)	.0000
		.0000
Proposed Net Adjustment		(3.7246)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported in ESOL; (2) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported with that survey's results; (3) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESE Support Levels 4 and 5; (4) the parents of ELL students who left the District and returned and were reentered into the ESOL Program should be notified of the students' reentry into the Program; (5) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to student's entry into that year based on their individual anniversary dates; (6) the reporting of students in ESOL should not exceed the maximum six-year period allowed for State funding of ESOL; (7) students assessed FES are placed or retained in ESOL based on the placement recommendations of ELL Committees that have considered at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code; (8) *ELL Student Plans* are properly completed, reviewed, and updated annually, including indications of the instructional courses and programs identified employing ESOL strategies; (9) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (10) students in Career Education 9-12 (OJT) are reported for hours that are supported by the students' timecards; (11) the on-campus portion of a student who is provided both homebound instruction and on-campus instruction should be funded in the appropriate funding program based on the result of the *Matrix of Services* forms for each type of instruction; (12) *Matrix of Services* forms are correctly scored, particularly in regard to the adding of Special Considerations points, and retained; (13) *Matrix of Services* forms are properly completed and timely reviewed compared to when the students' IEPs have been reviewed and updated; (14) ESE students are reported in accordance with their *Matrix of Services* forms; (15) all required participants included in the IEP or EP development meetings should be denoted by their signatures on the IEPs or EPs; (16) teachers are properly certified or, if out of field, are approved by the School Board; (17) parents are appropriately notified of teachers' out-of-field status; and (18) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

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

Regulatory Citations

Reporting

Section 1011.60, F.S. .....Minimum Requirements of the Florida Education Finance Program

Section 1011.61, F.S. .....Definitions

Section 1011.62, F.S. .....Funds for Operation of Schools

Rule 6A-1.0451, F.A.C. .....Florida Education Finance Program Student Membership Surveys

Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records

FTE General Instructions 2009-10

Attendance

Section 1003.23, F.S. .....Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), F.A.C. ....Pupil Attendance Records

Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records

FTE General Instructions 2009-10

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

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

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for English Language Learners

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners

Rule 6A-6.0903, F.A.C. .....Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Instruction for English Language Learners

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2009-10

Exceptional Education

Section 1003.57, F.S. ..... Exceptional Students Instruction

Section 1011.62, F.S. ..... Funds for Operation of Schools

Section 1011.62(1)(e), F.S. ..... Funding Model for Exceptional Student Education Programs

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

Rule 6A-6.03029, F.A.C. ..... Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years

Rule 6A-6.0312, F.A.C. ..... Course Modifications for Exceptional Students

Rule 6A-6.0331, F.A.C. ..... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

Rule 6A-6.0334, F.A.C. ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. ..... Definitions, ESE Policies and Procedures, and ESE Administrators

Teacher Certification

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

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

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

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

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

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

The accompanying notes are an integral part of this schedule.

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. School District of Manatee County

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

For the fiscal year ended June 30, 2010, the District operated 76 schools serving prekindergarten through twelfth grade students, reported 42,348.94 unweighted FTE, and received approximately $50.2 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2010. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Manatee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
	District-Wide (Ineligible Courses Reported in ESOL)	1
1.	Ballard Elementary School	NA
2.	Bayshore Elementary School	2 and 3
3.	Bayshore High School	4 through 12
4.	Manatee Elementary School	NA
5.	Manatee High School	13 through 22
6.	Oneco Elementary School	NA
7.	Orange Ridge - Bullock Elementary School	23 through 26
8.	Palm View Elementary School	27
9.	Palmetto Elementary School	28 through 32
10.	Palmetto High School	33 through 41
11.	Robert H. Prine Elementary School	42 and 43
12.	Blanche H. Daughtrey Elementary School	44
13.	Samoset Elementary School	NA
14.	Southeast High School	45 through 48
15.	James Tillman Elementary Magnet School	49
16.	Blackburn Elementary School	50 through 54
17.	Frances Wakeland Elementary School	55
18.	H. S. Moody Elementary School	56
19.	Florine J. Abel Elementary School	57 through 60
20.	Ida M. Stewart Elementary School	61 through 65
21.	William H. Bashaw Elementary School	66 through 69
22.	Tara Elementary School	70 through 72
23.	Lakewood Ranch High School	73 through 76
24.	Kinnan Elementary School	NA
25.	Rowlett Magnet Elementary School	77
26.	Gilbert W. McNeal Elementary School	78
27.	Virgil Mills Elementary School	79 and 80
28.	Manatee Palms Youth Services School	81 through 86
29.	Richard Milburn Academy	87 through 92

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

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

We have examined management's assertion, included in its representation letter dated February 18, 2011, that the Manatee County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving the student ridership data reported by the District as follows: 96 of the 427 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 6, 7, 12, 13, 14, 15, 16, 17, and 18.)

In our opinion, except for the material noncompliance mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Manatee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[1] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
October 18, 2011

SCHEDULE F

Manatee County District School Board
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2010

Description	Number of Vehicles	% of Population	No. of Students Transported	% of Population (Sample)
Population[1]	365	100.00%	29,072	100.00%
Sample[2]	-	-	427	1.47%
Sample Students				
With Exceptions[3]	-	-	96	(22.48%)
Proposed Net Adjustment	-	-	(36)	(8.43%)
Non-Sample Students				
With Exceptions[3]	-	-	568	1.95%
Proposed Net Adjustment	-	-	(116)	0.40%
Sample and Non-Sample Students				
Proposed Net Adjustment	-	-	(152)	0.52%

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 29,072 students in the following ridership categories: 998 in IDEA (K-12), Weighted; 120 in IDEA (K-12), Unweighted; 250 in IDEA (PK), Weighted; 18 in IDEA (PK), Unweighted; 211 in Teenage Parents and Infants; 1,148 in Hazardous Walking; 26,168 in Two Miles or More; 13 in Center to Center (IDEA), Weighted; 116 in Center to Center (IDEA), Unweighted; and 30 in Center to Center (Vocational and Dual Enrollment). The District also reported operating a total of 365 buses.*

[2] *See NOTE B.*

[3] *Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included. (See Finding Nos. 1 and 2.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Manatee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 73.

Findings	**Students Transported Proposed Net Adjustments**
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2009 surveys and the February 2010 survey. (The District did not report any ridership for the June 2010 survey.) Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2009 survey and once for the February 2010 survey) will be presented in our Findings as two sample students.	
1. [Ref. 56] The number of days-in-term were reported incorrectly for 27 part-time PK students in the October 2009 and February 2010 surveys. The students were reported for varying term lengths as follows: 90, 78, and 63 days in the October 2009 survey and 90, 80, and 37 days in the February 2010 survey but should have been reported for 45 or 33 days in the October 2009 survey and for 59 or 43 days in the February 2010 survey. We propose the following adjustments:	
October 2009 Survey	
90 Days-in-Term	
IDEA (PK), Weighted	(11)
IDEA (PK), Unweighted	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey (Continued)		
78 Days-in-Term		
IDEA (PK), Weighted	(1)	
63 Days-in-Term		
IDEA (PK), Weighted	(1)	
45 Days-in-Term		
IDEA (PK), Weighted	8	
IDEA (PK), Unweighted	1	
33 Days-in-Term		
IDEA (PK), Weighted	5	
February 2010 Survey		
90 Days-in-Term		
IDEA (PK), Weighted	(9)	
80 Days-in-Term		
IDEA (PK), Weighted	(3)	
37 Days-in-Term		
IDEA (PK), Weighted	(1)	
59 Days-in-Term		
IDEA (PK), Weighted	8	
43 Days-in-Term		
IDEA (PK), Weighted	5	0

2. [Ref. 67] Eight ESE students were reported as being transported on Route No. 006 in the October 2009 survey for a total term length of 63 days; however, the students met daily, were transported daily, and should have been reported for a term length of 90 days. Accordingly, we propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey		
90 Days-in-Term		
Center to Center (IDEA), Weighted	1	
Center to Center (IDEA), Unweighted	7	
63 Days-in-Term		
Center to Center (IDEA), Weighted	(1)	
Center to Center (IDEA), Unweighted	(7)	0

3. [Ref. 68] The reported number of buses in operation in the October 2009 survey was understated by one bus. We propose the following adjustment:

October 2009 Survey		
Buses in operation	1	0

4. [Ref. 51] We noted that, because of a processing error, all ridership counts in the July 2009 survey were reported based only on mileage from assigned school, regardless of possibly meeting other criteria to be reported in other ridership categories. There was a total of 299 students reported in the Two Miles or More ridership category with 61 students not reported as they lived less than two miles from school. However, we requested that the data be reprocessed and, in response, the District provided us with reconstructed ridership counts and determined that 195 students were correctly reported in the Two Miles or More ridership category, leaving 104 students who were eligible for other ridership categories. Additionally, we noted that 44 of the students not originally funded were also eligible for another ridership category that does not have a mileage requirement. Thus, we propose the following adjustment:

July 2009 Survey		
20 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	113	
IDEA (K-12), Unweighted *(Non-Sample Students)*	4	
IDEA (PK), Weighted *(Non-Sample Students)*	27	
IDEA (PK), Unweighted *(Non-Sample Students)*	4	
Two Miles or More *(Non-Sample Students)*	(104)	44

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
5. [Ref. 52] Sixteen PK students (11 in the October 2009 survey and 5 in the February 2010 survey) were misclassified by funding category. The students were reported in Two Miles or More which is applicable only to Grades K-12. We noted that 3 of the students in the October 2009 survey were eligible for the IDEA (PK), Unweighted ridership category and the remaining 13 students were not enrolled in programs that were eligible for State transportation funding. We propose the following adjustments:		
October 2009 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Non-Sample Students)*	3	
Two Miles or More *(Non-Sample Students)*	(11)	
February 2010 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(5)	(13)
6. [Ref. 53] We determined that 122 students (9 were in our sample) were reported in weighted ridership categories based on having an aide or monitor on their bus. However, the codes entered into its computer system for weighted ridership criteria were not reviewed and timely updated (i.e., codes from last year's bus assignments). Consequently, students were now riding buses that had no aide assigned to them. We noted that 121 of the students were eligible for other ridership categories as follows: 112 in the Two Miles or More ridership category, 7 in the IDEA (K-12), Unweighted ridership category, and 2 in the IDEA (PK), Unweighted ridership category. The remaining non-sampled student was not otherwise eligible for State transportation funding. We propose the following adjustments:		
July 2009 Survey		
20 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(5)	
Two Miles or More *(Non-Sample Students)*	5	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(5)	
IDEA (K-12), Weighted *(Non-Sample Students)*	(58)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	4	
IDEA (PK), Weighted *(Non-Sample Students)*	(2)	
IDEA (PK), Unweighted *(Non-Sample Students)*	2	
Two Miles or More *(Sample Students)*	5	
Two Miles or More *(Non-Sample Students)*	54	
February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(4)	
IDEA (K-12), Weighted *(Non-Sample Students)*	(48)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	3	
Two Miles or More *(Sample Students)*	4	
Two Miles or More *(Non-Sample Students)*	44	(1)

7. [Ref. 54] We determined that six students (one was in our sample) reported on Route No. 212 did not ride on this route during the October 2009 survey. Consequently, these six students were not eligible for State transportation. We propose the following adjustment:

October 2009 Survey		
90 Days-in-Term		
Teenage Parents and Infants *(Sample Student)*	(1)	
Teenage Parents and Infants *(Non-Sample Students)*	(2)	
Two Miles or More *(Non-Sample Students)*	(3)	(6)

8. [Ref. 55] The reporting for Route No. 260 included five students transported to Johnson Middle School; however, no ridership data for Johnson Middle School was included with the bus driver's report. We noted that four of the five students had been reported on Route No. 259 but the remaining student could not otherwise be determined to be eligible for State transportation funding. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Student)*	(1)	(1)

9. [Ref. 57] We noted the following exceptions for 15 students involving two after-school tutoring programs in the February 2010 survey: (a) 8 students were enrolled in a Federally funded ESOL/Migrant Program and were not eligible for State transportation funding, and (b) 7 students were reported for 43 days-in-term; however, their Program ran for only 16 days-in-term. We propose the following adjustment:

February 2010 Survey		
43 Days-in-Term		
Hazardous Walking *(Non-Sample Student)*	(1)	
Two Miles or More *(Non-Sample Students)*	(14)	
16 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	7	(8)

10. [Ref. 58] Our general tests disclosed the following exceptions involving 123 students that were being transported from Center to Center for one day per week (total number of days varied depending on the specific day of the week). However, the students were reported in three different ridership categories as follows: 1 in the IDEA (K-12), Weighted ridership category, 1 in the Hazardous Walking ridership category, and 121 in the Two Miles or More ridership category. Based on the situation, these students should have been reported in the Center to Center (IDEA), Unweighted ridership category. However, we also noted the following for 9 of the 123 students and 3 nonreported students:

a. Eight students (6 students in the October 2009 survey and 2 students in the February 2010 survey) were not listed on the supporting bus drivers' reports and therefore not eligible for State transportation funding.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings	Students Transported Proposed Net Adjustments
b. One student listed on the supporting bus driver's report in the February 2010 survey was not reported based on an error in identifying the correct student's name but the student was eligible for classification in the Center to Center (IDEA), Unweighted ridership category.	
c. The 3 students, who were not funded, were IDEA students and thus eligible for classification in the Center to Center (IDEA), Unweighted ridership category for the October 2009 survey.	

We propose the following adjustments:

October 2009 Survey	
17 Days-in-Term	
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	3
16 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	(22)
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	21
15 Days-in-Term	
Hazardous Walking *(Non-Sample Student)*	(1)
Two Miles or More *(Non-Sample Students)*	(37)
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	33
February 2010 Survey	
22 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)
Two Miles or More *(Non-Sample Students)*	(22)
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	22
21 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	(13)
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	17
19 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	(10)
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	10

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
February 2010 Survey (Continued)		
18 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(17)	
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	13	(4)

11. [Ref. 59] Our general tests disclosed exceptions for 37 students (36 who were reported and 1 who was not) involving four routes serving Gifted students who attended off-site instruction one day per week (the number of days varies depending on the specific day per week). Specifically, we noted the following:

a. For 9 students: 8 of the 9 students were reported in the Center to Center (IDEA), Unweighted ridership category on Route No. 36 in the October 2009 survey for the incorrect number of days-in-term. Three students were reported for a 63-day term length and 5 students were reported for a 90-day term length; however, the students should have been reported for only 15, 16, or 17 days depending on the day of the week transported. The remaining student (reported for a 90-day term length) lived more than two miles from his assigned school and should have been reported in the Two Miles or More ridership category.

b. For 21 students: 20 of the 21 students (10 reported on Route No. 221 and 11 reported on Route No. 256) in the October 2009 survey were reported for the incorrect number of days-in-term (90 days) and misclassified by funding category and 1 student was not reported but was eligible to be reported. All 21 students should have been reported in the Center to Center (IDEA), Unweighted ridership category for 15 days-in-term or 17 days in-term.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
c. For 7 students: 1 student in the Hazardous Walking ridership category and 6 students in the Two Miles or More ridership category were reported on Route No. 260 in the February 2010 survey for a 90-day term length. We noted that the students were scheduled to be transported on a Gifted shuttle for one day per week and would normally be reported in the Center to Center (IDEA), Unweighted ridership category; however, the bus driver's report did not include documentation to support the students' reporting and the students were not otherwise found on any other route. Consequently, these students were not eligible for State transportation funding.		
We propose the following adjustments:		
a. October 2009 Survey		
90 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	(6)	
Two Miles or More	1	
63 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	(3)	
17 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	3	
16 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	2	
15 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	3	0
b. October 2009 Survey		
90 Days-in-Term		
Hazardous Walking *(Non-Sample Students)*	(4)	
Two Miles or More *(Non-Sample Students)*	(16)	
17 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	10	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey (Continued)		
15 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	11	1
c. February 2010 Survey		
90 Days-in-Term		
Hazardous Walking *(Non-Sample Students)*	(1)	
Two Miles or More *(Non-Sample Students)*	(6)	(7)

12. [Ref. 60] The IEPs for ten students in IDEA-weighted ridership categories did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that the students were eligible for other unweighted ridership categories. We propose the following adjustments:

July 2009 Survey		
20 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(2)	
IDEA (K-12), Unweighted *(Sample Student)*	1	
Two Miles or More *(Sample Student)*	1	
October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
IDEA (K-12), Unweighted *(Sample Student)*	1	
IDEA (PK), Weighted *(Sample Student)*	(1)	
IDEA (PK), Unweighted *(Sample Student)*	1	
February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(5)	
IDEA (K-12), Unweighted *(Sample Students)*	2	
Two Miles or More *(Sample Students)*	3	
Center to Center (IDEA), Weighted *(Sample Student)*	(1)	
Center to Center (IDEA), Unweighted *(Sample Student)*	1	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
13. [Ref. 61] We noted the following exceptions involving 19 students reported in the IDEA (K-12), Unweighted ridership category: (a) 3 students (one of whom also lived less than two miles from school) did not ride their assigned buses during the reporting survey; (b) the IEPs for 2 students authorized the students' reporting in the IDEA (K-12), Weighted ridership category; and (c) 14 students, who lived less than two miles from school, were reported as Speech Impairment, Language Impairment, or Specific Learning Disability and the students' IEPs did not document their specific need for specialized transportation. Consequently, the 17 students in (a) and (c) above were not eligible for State transportation funding, while the 2 students in (b) above were eligible to be reported in the IDEA (K-12), Weighted ridership category. We propose the following adjustments:		
a. July 2009 Survey		
20 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	(1)	
October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(2)	(3)
b. October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	2	
IDEA (K-12), Unweighted *(Sample Students)*	(2)	0
c. October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(6)	
February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(8)	(14)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings	Students Transported Proposed Net Adjustments
14. [Ref. 62] We noted the following exceptions for four students reported in the Teenage Parents and Infants ridership category: (a) two students did not ride their assigned bus during the reporting survey; consequently, the students were not eligible for State transportation funding; (b) one student lived more than two miles from school and should have been reported in the Two Miles or More ridership category (the student was reported in the Teenage Parents and Infants ridership category in error); and (c) the supporting documentation for one student reported in the Teenage Parents and Infants ridership category was missing and could not be located; however, the student was eligible for reporting in the Two Miles or More ridership category. We propose the following adjustments:	
October 2009 Survey	
90 Days-in-Term	
Teenage Parents and Infants *(Sample Students)* (2)	
Two Miles or More *(Sample Student)* 1	
February 2010 Survey	
90 Days-in-Term	
Teenage Parents and Infants *(Sample Students)* (2)	
Two Miles or More *(Sample Student)* 1	(2)
15. [Ref. 63] We noted the following exceptions for 20 students reported in the Hazardous Walking ridership category: (a) 18 students lived more than two miles from school and should have been reported in the Two Miles or More ridership category; (b) one student who lived less than two miles from school did not have to cross the designated hazardous route to walk to school and was not otherwise eligible for State transportation funding; and (c) one student did not ride their assigned bus during the reporting survey and was not otherwise eligible for State transportation funding. We propose the following adjustments:	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey		
90 Days-in-Term		
Hazardous Walking *(Sample Students)*	(10)	
Two Miles or More *(Sample Students)*	9	
February 2010 Survey		
90 Days-in-Term		
Hazardous Walking *(Sample Students)*	(10)	
Two Miles or More *(Sample Students)*	9	(2)

16. [Ref. 64] Three students were reported in the Two Miles or More ridership category but lived less than two miles from school. We determined that one student was eligible for reporting in the Hazardous Walking ridership category and the other two students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2009 Survey		
20 Days-in-Term		
Hazardous Walking *(Sample Student)*	1	
Two Miles or More *(Sample Students)*	(2)	
October 2009 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	(2)

17. [Ref. 65] We noted the following exceptions for 16 students reported in the Center to Center (IDEA), Unweighted ridership category: (a) 2 students did not ride their assigned buses during the reporting survey and were not otherwise eligible for State transportation funding; (b) the IEPs for 8 students did not authorize their transportation to their OJT work site and the students were not otherwise eligible for State transportation funding; (c) 5 students were transported from their homes to school and should have been reported in the Two Miles or More ridership category; and (d) 1 student was only scheduled to be transported Center to Center every other day or for a term length of 45 days but was reported for 90 days. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	2	
Center to Center (IDEA), Unweighted *(Sample Students)*	(8)	
45 Days-in-Term		
Center to Center (IDEA), Unweighted *(Sample Student)*	1	
February 2010 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	3	
Center to Center (IDEA), Unweighted *(Sample Students)*	(7)	
19 Days-in-Term		
Center to Center (IDEA), Unweighted *(Sample Student)*	(1)	(10)

18. [Ref. 66] We noted that 14 students were incorrectly reported in the Center to Center (Vocational and Dual Enrollment) ridership category. The students were not dual-enrollment students; however, we determined the following: (a) 12 of the students were International Baccalaureate students transported from their homes to their out-of-zone high schools and should have been reported in the Two Miles or More ridership category; (b) 1 student rode a Gifted shuttle; however, the student was not placed into the Gifted Program until after the February 2010 survey and therefore was not eligible for Center to Center transportation (the student was not otherwise eligible for State transportation); and (c) 1 student was reported in error as the name listed by the bus driver was not the same student who was reported and the listed rider had already been reported. We propose the following adjustments:

October 2009 Survey	
90 Days-in-Term	
Two Miles or More *(Sample Students)*	7
Center to Center (Vocational and Dual Enrollment) *(Sample Students)*	(7)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings		Students Transported Proposed Net Adjustments
February 2010 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	5	
Center to Center (Vocational and Dual Enrollment) *(Sample Students)*	(6)	
18 Days-in-Term		
Center to Center (Vocational and Dual Enrollment) *(Sample Student)*	(1)	(2)

19. [Ref. 69] Three schools (Imagine Charter School #2123, Imagine Charter School #2124, and Gulf Coast Marine Institute #2001) provided their own bus transportation and reported ridership through the District. (All students were reported in the Two Miles or More ridership category as there was no process in place to determine the students' applicable ridership categories.) We noted the following exceptions involving 122 students reported in the February 2010 survey:

a The supporting bus drivers' reports for the 116 students reported at Imagine Charter School #2124 were missing and could not be located.

b One student was not listed as riding on the supporting bus driver's report at Imagine Charter School #2123.

c Three students at Gulf Coast Marine Institute #2001 and 2 students at Imagine Charter School # 2123 lived less than two miles from school.

Consequently, the 122 students were not eligible for State transportation funding. We propose the following adjustment:

February 2010 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(122)	(122)
Proposed Net Adjustment		(152)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Manatee County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

Findings			Students Transported Proposed Net Adjustments
Summary			
Buses in Operation (Vehicle Type B)	1		--
Sample Students w/Exceptions		96	--
Sample Students – Proposed Net Adjustment		--	(36)
Non-Sample Students w/Exceptions		568	--
Non-Sample Students – Proposed Net Adjustment		--	(116)
Proposed Net Adjustment			(152)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Manatee County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students are accurately reported; (2) transported students are reported in the correct ridership classifications and for the correct number of days-in-term, particularly with regard to students transported by shuttles for Gifted classes at other schools; (3) bus drivers' reports are available, legible, and maintained in readily-accessible files; (4) only those listed as riding on a bus driver's report are reported for funding and the students are reported under the correct bus number; (5) the distance from home to school is verified prior to students being reported; (6) students are only reported in the Center to Center ridership categories when not otherwise being transported from home to school; (7) students are appropriately classified as IDEA students in need of transportation as supported in the students' IEPs; (8) students reported in IDEA-weighted classifications are appropriately documented as meeting one of the five criteria on the students' IEPs; (9) only PK students with disabilities or PK children of students enrolled in a Teenage Parents and Infants Program are reported for State transportation funding; (10) only students on routes that are not otherwise funded by other sources and meet criteria for State transportation funding are reported; and (11) transportation personnel review the data reported to the State to ensure that the data has been appropriately coded and processed by the District's system.

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

Regulatory Citations

Chapter 1006, Part I, E., F.S. .....Transportation of Public K-12 Students
Section 1011.68, F.S. .....Funds for Student Transportation
Chapter 6A-3, F.A.C. .....Transportation
Student Transportation General Instructions 2009-10

The accompanying notes are an integral part of this schedule.

Manatee County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Manatee County

For the fiscal year ended June 30, 2010, the District received approximately $5.2 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2009	27	302
October 2009	168	14,551
February 2010	170	14,219
June 2010	0	0
Total	365	29,072

3. Statutes and Rules

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

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

Manatee County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2010. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

SCHOOL BOARD

Robert C. Gause
Chair

Harry G. Kinnan
Vice Chair

Julie B. Aranibar

Karen Carpenter

Barbara A. Harvey

SUPERINTENDENT

Tim McGonegal, Ed.D.

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SCHOOL DISTRICT OF MANATEE COUNTY

October 12, 2011

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

Dear Mr. Martin:

We have reviewed the preliminary and tentative report on the examination of full-time equivalent (FTE) students and student transportation as reported by the School District of Manatee County, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010. We are in agreement with the identified items as they relate to school sites. All areas of concern are being addressed.

Although the results of this audit show significant improvement in the recording, documentation and reporting full-time equivalent students, the District will continue to enhance specific procedures to produce more accurate survey data in all areas. Significant effort has been expended to ensure more accurate FTE reporting through an organized process of accountability and training.

These specific procedures seek to ensure that: (1) only eligible courses are reported in the English for Speakers of Other Languages (ESOL) program; (2) only students who were in membership during the survey are included with the survey's results; (3) students are reported in the proper funding categories and have adequate documentation to support that reporting; (4) parents of ESOL students are notified upon their reentry into the ESOL program; (5) assessments for students entering their third, fourth, fifth, and sixth year of ESOL placement are made prior to entry into that year; (6) ESOL students do not exceed the maximum six year period allowed for State funding; (7) students assessed FES are placed or retained in ESOL by committees that have considered at least two of the five criteria specified by State Board of Education rule; (8) English Language Learners (ELL) students plans are properly completed, reviewed and updated annually; (9) students in on-the-job training (OJT) are reported in accordance with their time cards, and those time cards are accurately completed, signed, and retained in readily accessible files; (10) the on-campus portion of a student that is provided both homebound and on-campus instruction are funded

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

based on the results of a matrix of services form; (11) the matrix of services forms are correctly scored, properly completed, and timely reviewed; (12) Exceptional Student Education (ESE) students are reported in accordance with their matrix of services forms; (13) Individual Education Plan (IEP) forms contain signatures of all required participants; (14) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; (15) parents are timely and appropriately notified when their children are assigned to out-of-field teachers and (16) teachers earn in-service training points in ESOL strategies on a timely basis.

District management will also exercise more care in reporting student transportation. Corrective action will be taken to ensure that: (1) the number of buses used to transport students is accurately reported; (2) transported students are reported in the correct ridership categories for the correct number of days-in-term; (3) bus driver reports are available, legible, and maintained in readily accessible files; (4) only those students listed as riding a bus driver's report are reported for funding and under the correct bus number; (5) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (6) students are only reported in the center to center ridership categories when not otherwise being transported from home to school; (7) only Exceptional students whose need for special transportation services are properly documented on their IEPs are reported in IDEA weighted ridership categories; (8) only Pre-Kindergarten (PK) students with disabilities or PK children of students enrolled in a Teenage Parents and Infants program are reported for State funding; (9) only students on routes that are not otherwise funded by other sources and meet criteria for State transportation funding are reported; an (10) transportation personnel review the data reported to the State to ensure appropriate coding and processing.

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

We appreciate the professionalism and courtesy of the audit staff throughout the process. Please feel free to contact Mr. Jim Drake, Assistant Superintendent of Business Services, at 941-708-8770, extension 2110, if you have any questions.

Sincerely,

Tim McGonegal, Ed.D.
Superintendent
Manatee County School District