Agenda

September 1, 2026
School Board of Manatee County
Workshop - 10:00 AM
Walter Miller School Support Center
Board Room

Times Indicated are Approximate

1. CALL TO ORDER

2. AGENDA AMENDMENTS

3. PUBLIC COMMENTS

Public comment is not an open forum to discuss matters unrelated to education, to support or oppose candidates for public office, or to engage in commercial speech attempting to sell a service or product to the School Board or public. Also, public comment is not a forum to attack individual school system employees or Board Members. Any such complaints should be submitted in writing to the Superintendent for appropriate handling. Finally, this is not a forum for addressing issues involving individual students. Because of privacy concerns, such issues should be submitted in writing to the Superintendent for appropriate handling. Each speaker is allowed three minutes to address the Board. Speakers must stand at the podium and not approach the dais.

This is a business meeting of the School Board and the public expects that we conduct it in an orderly, efficient, effective and dignified manner. We request that speakers keep this in mind when making your comments. We also request that the audience keep that in mind and not demonstrate approval or disapproval of what a speaker has said by clapping or booing. The Board appreciates the public's input and will listen attentively, consider each comment, and usually will not respond, enter into debate, or answer questions during comments on agenda items or during the public comments section.

PUBLIC INPUT INSTRUCTIONS:
1. Before you begin speaking, please provide any handouts to the Agency Clerk.
2. Please identify yourself only by your full name for the record.
3. You have no more than three minutes to speak. Please stop speaking when the bell rings.
4. Florida Law requires all citizens to conduct themselves in an orderly fashion at public meetings.
5. **WARNING:** Any individual who interferes with the expeditious or orderly process of a School Board meeting, will be subject to removal from the meeting pursuant to Section 1001.372(3) Florida Statutes at the discretion of the Chair. Orderly fashion is deemed as, at a minimum (1) no profanity (2) no vulgar language (3) no discourteous, disrespectful, or disparaging conduct.

4. WORKSHOP

1. Citizen Financial Audit Committee Update
2. Annual Investment Report Fiscal Year Ending June 30, 2026

3. Overview of Financing for Fiscal Year 2026-2027
4. Discuss SDMC's 2027 Legislative Priorities | Sunrise Consulting Presentation
5. Board Discussion of 2027 Greater Florida Consortium and FSBA Legislative Priorities
6. Discussion Regarding the Amendment of School Board Policies, Including New Board Policies
7. Rangeland High School and Bayshore High School Construction Update

5. ADJOURNMENT

AGENDA ITEM NO. 4.1

School Board of Manatee County
September 1, 2026 - Workshop

Title
Citizen Financial Audit Committee Update

Executive Summary
Mr. James Daniel, Chair of the Citizen Financial Audit Committee, will provide an update to the Board regarding recent and upcoming reports and audits.

Ava Doraisamy and John Hughes of RSM, the District's Internal Auditors, will be presenting the results of the following Internal Audits:

1. Payroll and Compensation Internal Audit Report for the period of July 1, 2025 through January 31, 2026.
2. Maintenance Work Orders Internal Audit Report for the period of July 1, 2024 through April 9, 2026.

Contact
Submitted by: School Board

Attachments:
RSM Internal Audit Report - Payroll and Compensation FY 2026
RSM Internal Audit Report - Maintenance Work Orders FY 2026

Internal Audit Report: Payroll and Compensation

School District of Manatee County, Florida

June 22, 2026

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TRANSMITTAL LETTER

June 22, 2026

The School Board of
School District of Manatee County, Florida
215 Manatee Ave. W
Bradenton, Florida 34205

Pursuant to our executed Statement of Work agreement dated March 14, 2025, with the School District of Manatee County ("the District", "SDMC"), we hereby present our internal audit report of payroll and compensation. Our report is organized in the following sections:

Executive Summary	This provides a high-level overview and summary of the observations noted in our internal audit of the payroll and compensation process(es).
Background	This provides an overview of the function, as well as relevant background information.
Objectives and Approach	The internal audit objectives are expanded upon in this section, as well as a summation of the various phases of our approach.
Observations Matrix	This section includes a description of the observations noted during our review and recommended actions, as well as Management's response, including the responsible party, and estimated completion date.

We would like to thank the staff and all those involved in assisting our firm with this internal audit.

Respectfully Submitted,

RSM US LLP

RSM US LLP

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Executive Summary

Background

The District's payroll and compensation function operates within the Business Services Department and serves as a central point of disbursement of funds to approximately 7,030 employees, various taxing authorities, retirement systems, and third-party benefit providers. Payroll and compensation represents the single largest component of the District's operating expenditures, totaling approximately $440 million or 58.8% of the General Fund for fiscal year 2025-2026, making this function a critical part of District operations.

The District processes payroll on a biweekly basis across 26 pay periods and 18 pay calendars, administered through the PeopleSoft Enterprise Resource Planning ("ERP") system. Employee compensation is governed by Board-approved salary schedules, collective bargaining agreements with the Manatee Education Association ("MEA") and the American Federation of State, County, and Municipal Employees ("AFSCME"), and individual employment contracts spanning six (6) compensation groups: Teachers, Paraprofessionals, Non-Instructional Support Staff, School-Based Administrators, Salaried, Administrative, Managerial, and Professional employees ("SAMP") and non-bargaining hourly employees. The District provides a comprehensive benefits program to eligible employees, including three (3) self-insured medical plan options, dental, vision, life insurance, disability coverage, and retirement through the Florida Retirement System ("FRS"). Benefits eligibility is determined by bargaining unit affiliation and weekly hours worked.

Administration of the payroll and compensation function requires coordination across the Payroll Department ("Payroll"), Benefits, Human Resources Department, individual school sites, and District departments.

Overall Summary / Highlights

Internal audits provide insight into an organization's culture, policies, and procedures and aids the Board and Management in oversight by verifying internal controls are operating effectively, and adequately mitigating risk, and are compliant with relevant laws, regulations and policies.

The observations detailed in the following pages represent only the instances where exceptions were noted, and do not detail the instances where testing resulted in no reportable observations. For each observation, we discuss the relevant risks, which may include financial, operational, and/or compliance, as well as public perception risks.

Objectives and Scope

The objective of this internal audit was to evaluate the design and control structure of the payroll and compensation functions. The scope of our work focused on assessing the operating effectiveness of key processes and controls that govern payroll accuracy, including benefits, timely tax remittances, deduction handling, compliance, and data integrity.

Our fieldwork testing was conducted utilizing sampling and other audit techniques and was developed utilizing information obtained through interviews, walkthroughs, and review of source documentation. For a sample of ongoing or recently completed projects, our procedures included, but were not limited to:

- Conducted interviews and walkthroughs with key personnel to obtain a detailed understanding of the District's operating policies and procedures and roles/responsibilities as they relate to the processes within our scope.
- Assessed the process related to employee salary approval, including salaries for new employees and salary adjustments for existing employees.
- Assessed segregation of duties throughout the employee payroll setup process, payroll calculation and disbursement process, and reconciliation process.
- Reviewed the monitoring and reporting processes related to payroll and compensation for adequacy.
- Performed detailed testing over a sample of payroll transactions for compliance with District policies and procedures.
- Reviewed payroll deductions for a sample of employees to confirm accurate calculation and proper authorization.

We summarized our findings into this written report and conducted exit conferences with Management.

The audit period was July 1, 2025 through January 31, 2026.

Fieldwork was performed between April 2026 through June 2026.

Summary of Observation Ratings
(See page 3 for risk rating definitions)

	High	Moderate	Low
Observations	-	-	-
Process Improvement Opportunity	1		

We would like to thank all District team members who assisted us throughout this internal audit.

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EXECUTIVE SUMMARY (CONTINUED)

Observations Summary

No observations were identified during this internal audit. Definitions of the rating scale are included below. One (1) process improvement opportunities have been provided following the detailed observations section.

Summary of Process Improvement Opportunities
Process Improvement Opportunity
1. Manual Payroll and Compensation Procedures

Risk Rating Definitions

Provided below are the observation risk rating definitions for the detailed observations.

Observation Risk Rating Definitions	
Rating	**Definition**
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals.
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success. Action should be in the near term.
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately.

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BACKGROUND

Overview

The District's payroll and compensation function is responsible for the accurate and timely processing of employee compensation, including base salaries, hourly wages, stipends, supplements, benefits deductions, tax withholdings, and retirement contributions for all District personnel.

The function operates within the Business Services Department, and serves as a central point of control over the disbursement of funds to employees, taxing authorities, retirement systems, and third-party benefit providers. Payroll and compensation represent the single largest component of the District's operating expenditures, making up $440 million, or 58.8%, of the District's General Fund.

During fiscal year 2024-2025, the District employed approximately 7,030 individuals spanning instructional, non-instructional, and administrative classifications across more than 50 District-operated school sites and support facilities. Employees are classified into several categories based on their role, bargaining unit affiliation, and contract type. The District's workforce includes teachers, paraprofessionals, school administrators, support staff, food service workers, custodial staff, maintenance personnel, and other specialized positions. Employees may be designated as regular or temporary as well as full-time or part-time, with standard work weeks ranging from as few as five hours per week to full time forty hour per week, in alignment with their position and classification. Employee compensation is governed by a combination of Board-approved salary schedules, collective bargaining agreements, and individual employment contracts. Each bargaining groups' pay is determined by its respective salary schedule, which defines pay levels based on factors such as years of experience, educational attainment, and job classification.

The District processes payroll on a biweekly basis, resulting in 26 pay periods per fiscal year, and maintains 18 different pay calendars to accommodate its diverse workforce of instructional, non-instructional, administrative, and technical personnel. Not every employee type receives 26 pay stubs, and Payroll is responsible for administering timely payment for each pay group and pay calendar. Payroll is administered through the District's PeopleSoft Enterprise Resource Planning ("ERP") system, which serves as the system of record for employee master data, compensation, benefits enrollment, timekeeping, and payroll disbursement. Instructional staff receive benefits deductions across 22 of the 26 pay periods, while non-instructional staff receive benefits deductions across 20 pay periods. Each pay cycle involves the system calculation and disbursement of gross to net pay, processing of direct deposit transactions, remittance of federal tax deposits to the Internal Revenue Service, submission of child support payments. A combination of pre-payroll and post-payroll reports are performed to verify the accuracy of the system-generated calculations. On a monthly basis, Payroll prepares and submits retirement contribution files and corresponding payments to the Florida Retirement System ("FRS"), including reconciliation of employee and employer contributions by plan code. The Department also submits required employment data to the U.S. Department of Labor Bureau of Labor Statistics each pay period.

Key metrics of payroll administration within the District are highlighted in the graphic below:



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BACKGROUND (CONTINUED)

Compensation Structure

The District's compensation framework is organized around six (6) distinct compensation groups, each governed by its own salary (pay) schedule, collective bargaining agreement, or Board-approved payment plan. Each agreement, schedule, or payment plan dictates how base pay is established, how employees advance through pay steps, and what supplemental compensation employees within that respective pay group are eligible for. Collective bargaining group pay schedules are negotiated and adopted annually by the School Board and are administered through the PeopleSoft ERP system.

Teachers (Instructional Bargaining Unit)

Teachers represent the largest compensation group and are governed by the Manatee Education Association ("MEA") collective bargaining agreement. Teacher compensation is based on the Teacher Performance Hiring Salary Schedule, which establishes pay levels according to years of creditable experience and degree level. Teachers may also receive additional compensation through supplements for coaching, activity sponsorship, advanced degrees, and other Board-approved assignments.

Paraprofessionals

Also represented by the MEA, paraprofessionals are compensated under a separate hourly salary schedule. Paraprofessional positions include teacher aides, teacher assistants, computer lab managers, and similar instructional support roles. Pay is determined by classification and step, with advancement tied to years of service.

Non-Instructional Support Staff

Represented by the American Federation of State, County, and Municipal Employees ("AFSCME") Local 1584, payment for this group is currently governed by a contract through fiscal years 2023 through 2026. The AFSCME bargaining unit includes custodians, food service workers, school bus drivers, bus monitors and aides, warehouse workers, maintenance trades, vehicle mechanics, grounds staff, and electronics technicians. Compensation is based on an hourly salary schedule organized by pay grade and step, with 12-month employees working a 253-day year. The AFSCME contract provides for shift differentials, supplemental pay for employees assigned higher paid responsibilities for 15 or more consecutive workdays, longevity supplements, and certification based supplements for vehicle maintenance technicians. The salary schedule is negotiated annually with no presumption of status quo regarding step advancement.

School-Based Administrators

Principals, assistant principals, and deans, are compensated under the School Administrator Pay Schedule and, for certain legacy positions, the Grandfathered Assistant Principal Schedule. These schedules are Board-approved and define pay based on the administrator's assigned school level (elementary, middle, or high school), experience, and position. They do not fall within a collective bargaining unit.

Supervisory, Administrative, Managerial, and Professional ("SAMP")

SAMP employees do not fall within a collective bargaining agreement, and are compensated via four (4) separate Board-approved salary schedules based on their work year: Schedule A (10-month), Schedule B (10.5-month) Schedule C (11-month), and Schedule D (12-month). Each schedule is organized by pay grade (ranging from Grade 01 through Grade 13 or higher) and step (up to 32 steps), with placement determined by the employee's position classification, experience, and qualifications. SAMP positions include department directors, coordinators, specialists, analysts, and other administrative or professional roles.

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Background (Continued)

Compensation Structure (Continued)

Non-Bargaining Hourly

Non-Bargaining employees are compensated per a separate hourly pay schedule for positions that fall outside both collective bargaining units and the SAMP classification. These positions are typically part-time or specialized roles with pay determined by grade and step, similar in structure to the AFSCME schedule but governed solely by Board policy rather than a negotiated contract.

Payroll Processing

The District processes payroll on a biweekly cycle, with each cycle governed by a structured sequence of pre-payroll activities, system-based calculations, disbursement, and post-payroll remittances and reporting. Payroll is responsible for administering this cycle across a total of 26 annual pay periods, serving all District-operated schools, departments, and support facilities. All payroll transactions are initiated, calculated, and recorded within the District's PeopleSoft ERP system. Typically, payroll processes are initiated on a Monday, unless holidays or District closures necessitate a later processing date. This is intended to allow timekeeping procedures to be completed the Friday prior, and two to three days of payroll processing before payments are remitted on the Friday following of payroll processing weeks.

Pre-Payroll Activities

Each payroll cycle begins with the submission of time, attendance, and absence data by school sites and departments in accordance with deadlines published in the District's biweekly pay period calendar. Salaried employees, including instructional staff, are paid based on their annual contract amount divided across applicable pay periods, while hourly employees are paid based on actual hours entered and approved by their supervisors.

Payroll is responsible for reviewing and processing personnel actions that affect compensation in advance of each pay run. These actions may include the addition of new hires, rehires, employee transfers, leaves of absence, employee returns from leave, position changes, and terminations, as applicable. For new hires and rehires, Payroll specialists verify that the employee's position data, pay rate, and contract terms have been entered correctly in PeopleSoft by the Human Resources Department and that all required documentation has been received and scanned into a Scrib document management system. Scrib is the system where source documentation is stored and retrieved to support payroll processing and audit trail requirements. Payroll staff verify that required documents have been received and scanned into Scrib and use the system to review and validate employee data—such as position details, pay rates, and contract terms—against information recorded in the enterprise system prior to payroll processing.

For employees returning from leave or transferring between positions, Payroll confirms the effective date and coordinates with Human Resources to verify any changes to the employee's compensation, benefits eligibility, or FTE status.

Changes to employee compensation, including salary adjustments, reclassifications, step advancements, and supplement assignments, are initiated by the Human Resources Department and reviewed by Payroll prior to processing. Payroll verifies the effective date of each change and, for salaried employees, and a payroll specialist performs manual calculations to determine the adjusted per-pay-period amount based on the employee's annual contract, remaining pay periods, and any retroactive adjustments. These adjustments must be reviewed and approved by a payroll manager to take effect. Contract payment calculations are verified against the applicable salary schedule and governing collective bargaining agreement or Board approved pay plan. All compensation changes and supporting documentation are filed in the employee's payroll record.

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Background (Continued)

Payroll Processing (Continued)

Payroll Calculation and Disbursement

Once all pre-payroll data has been entered and verified, Payroll initiates the system-based payroll run within PeopleSoft. The system computes gross-to-net pay for each employee, applying all applicable deductions including federal income tax withholdings, FICA or FICA alternative contributions, Florida Retirement System ("FRS") contributions, health and dental insurance premiums, voluntary deductions, garnishments, and any arrears balances from prior periods. The payroll register is generated and reviewed prior to final confirmation. Tax withholdings are updated each year by the PeopleSoft administrative team in line with updated tax code.

Following confirmation, the District disburses net pay to employees. The vast majority of employees participate in direct deposit; however, the District also issues physical checks through mail to the address entered by the employee in the self-service portal for employees who have not enrolled in electronic payment or for special circumstances such as final pay following termination.



Post-Payroll Remittances

After each pay run, Payroll processes a series of remittances and payments to external agencies, taxing authorities, and third-party administrators. Federal income tax and FICA deposits are remitted to the Internal Revenue Service through the Electronic Federal Tax Payment System ("EFTPS"). Court ordered child support payments are submitted through ExpertPay. Contributions to the FICA Alternative Plan are remitted to BENCOR on behalf of eligible employees who participate in the plan in lieu of Social Security. Tax sheltered annuity ("TSA") and deferred compensation contributions are transmitted through EPARS (Electronic Plan Administration and Reporting System) to the applicable plan administrators. Additional remittances include payments to American Fidelity and PESCO for supplemental insurance products, United Way contributions, union dues to the MEA and AFSCME, and other vendor specific deductions. Payroll also monitors and processes any outstanding arrears balances carried forward from prior pay periods.

Retirement and Employment Reporting

On a monthly basis, Payroll prepares and submits retirement contribution files to the Florida Retirement System ("FRS").The Department reconciles reported contributions against actual payroll disbursements each month and investigates and resolves any discrepancies prior to final submission. Additionally, each pay period, Payroll also compiles and submits required employment and wage data to the U.S. Department of Labor Bureau of Labor Statistics ("BLS") in accordance with federal reporting requirements.

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Background (Continued)

Payroll Processing (Continued)

Pre- and Post-Payroll Exception Reporting

As part of its payroll processing framework, the District utilizes a series of pre- and post-payroll exception reports designed to support the accuracy, completeness, and reasonableness of employee compensation prior to and following payroll disbursement. These reports function as key control mechanisms that allow Payroll, Human Resources, and site-level personnel to identify and resolve anomalies in payroll data before payments are finalized, and to detect and remediate any issues that may not have been identified during initial processing.

Pre-payroll exception reporting occurs during the payroll processing cycle and is intended to validate payroll inputs before funds are released. Source data for payroll originates at school sites and departments, where time and attendance, leave usage, supplemental pay, and personnel actions are entered and approved within the District's enterprise system. As part of the pre-payroll review process, exception reports are generated to highlight unusual or inconsistent transactions, such as significant gross pay fluctuations, retroactive adjustments, negative or zero net pay, unapproved or missing time entries, and payments that fall outside established compensation parameters. Payroll personnel review these reports and coordinate with Human Resources and site administrators, as needed, to investigate discrepancies and obtain supporting documentation prior to final payroll approval. This review process is intended to serve as a preventive control by identifying errors or irregularities before payroll is processed.

Following payroll processing, the District performs post-payroll exception reporting as a secondary level of review. These reports are designed to identify any anomalies that may not have been detected during pre-processing or that result from system processing issues. Post-payroll exception reports may include analyses of payroll register variances between pay periods, reconciliation of gross-to-net calculations, review of deduction and benefit activity, and identification of unusual payment patterns across employees or departments. Payroll reviews these outputs and performs follow-up procedures, including corrections in subsequent pay cycles, adjustments to employee records, or coordination with Human Resources to address underlying data issues.

Tax Remittance Processes

The District's payroll tax remittance process begins after each payroll run is confirmed in the payroll system. A standard tax report is generated for the payroll cycle and stored in a designated folder external to the District PeopleSoft system. This report includes all tax-related amounts withheld from each employee for the period and serves as the basis for the remittance. Using this report, a tax deposit form is prepared to document the payment amount and settlement date. Tax payments are submitted through the IRS system, and a confirmation page is retained as support. An ACH request form is then completed to initiate the transfer of funds to the IRS.

All remittance documentation, including the confirmation and ACH request, is routed to Finance for review and approval. Authorized approvers review and sign the documentation prior to processing. Finance staff also confirm sufficient funds are available to cover the payment. Tax calculations are generated by the payroll system based on configured tax tables maintained through periodic system updates. No manual calculation is performed. Payroll staff perform limited spot checks of system outputs following updates.

Each payroll's tax remittance is tracked on a cumulative spreadsheet used to support quarterly filings. At quarter-end, payroll generates reports that are reconciled to amounts submitted throughout the period as part of the Form 941 filing process. Payroll adjustments are processed through subsequent payroll runs and are reflected automatically in system-generated tax calculations and future remittances. Responsibilities are distributed across payroll processing, tax preparation, and finance approval functions, with backup coverage in place for key tasks.

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BACKGROUND (CONTINUED)

Benefits Administration

The District provides a comprehensive benefits program to eligible employees, encompassing health and wellness coverage, income protection, retirement, and voluntary supplemental products. The District operates a self-insured health plan and workers' compensation program through its Internal Service Fund. The Benefits team is responsible for administering enrollment, eligibility, plan changes, leave management, and retirement coordination for all covered employees and their dependents. District employees select benefits through the District's employee self-service intranet page, where individual elections are entered directly into the system during enrollment or qualifying events. These selections interface automatically with the payroll system, allowing employee benefit elections and related deductions to be recorded without manual re-entry. The payroll system uses this information to calculate applicable withholdings for each employee, including benefit deductions, as part of each payroll run. As payroll is processed, the system applies the elected benefits and corresponding deduction amounts consistently across pay periods, ensuring that employee selections are reflected in ongoing payroll calculations.

Eligibility and Enrollment

The table below outlines key eligibility and benefit options for employee groups:

Employee Group	Health Insurance Eligibility	Flexible Benefits Eligibility	Life Insurance Eligibility
MEA Bargaining Unit Employees	Must work minimum 20+ hours per week	Must work minimum 20+ hours per week	Must work minimum 15+ hours per week
All Other Employees	minimum 30+ hours per week	minimum 30+ hours per week	Must work minimum 15+ hours per week

Dependent Eligibility
Eligible dependents include legal spouses and children up to age 26 for medical, dental, and vision plans, as permitted by Florida law.

Benefits eligibility is determined by an employee's bargaining unit affiliation and weekly hours worked. MEA bargaining unit employees must work a minimum of 20 hours per week to be eligible for health insurance and flexible benefits, and a minimum of 15 hours per week for life insurance. All other employees must work a minimum of 30 hours per week for health insurance, 20 hours per week for flexible benefits, and 15 hours per week for life insurance. Eligible dependents include legal spouses and children up to age 26 for medical, dental, and vision plans as permitted by Florida law.

New employees have a 30-calendar day enrollment window beginning on their first day of employment. Coverage becomes effective on the first day of the second month following the enrollment period. If an employee requires earlier coverage, the District allows the employee to purchase one month in advance by paying both the Board and employee share of the cost. The benefit plan year runs on a calendar year basis from January through December. Mid-year changes to benefit elections are permitted only upon the occurrence of a qualifying life event, such as marriage, divorce, birth or adoption of a child, or a change in spousal employment status, and must be reported to the Benefits team within 30 days of the event.

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BACKGROUND (CONTINUED)

Benefits Administration (Continued)

Premium Cost Sharing and Deductions

Medical and prescription coverage is a shared cost between the District and the employee, with employee contributions deducted on a pre-tax basis. Dental, vision, and FSA contributions are also pre-tax but fully employee funded. All supplemental benefits, including life, disability, critical illness, accident, and hospital indemnity insurance, are deducted on a post-tax basis.

MEA employees have benefit deductions allocated across 22 biweekly pay periods, while non-instructional staff have deductions allocated across 20 pay periods. Aligning with annual work calendars. Per-paycheck premium amounts differ between the 22 and 20 paycheck schedules to account for the same annual cost being spread across a different number of deductions.

Retirement Benefits

All eligible District employees are enrolled in the Florida Retirement System ("FRS"), a statewide defined benefit and defined contribution retirement program administered by the Florida Division of Retirement. Employees select between the FRS Pension Plan (defined benefit) or the FRS Investment Plan (defined contribution) within their first eight months of employment. Contribution rates for both the employee and employer vary by FRS membership class. Rates are updated annually based on schedules published by the Florida Division of Retirement.

Leave Accrual

Employees earn one sick day for each full month worked, and sick leave balances roll over from year to year with no cap. Only 12-month employees are eligible for vacation accrual. Leave balances are updated on the 1st and 16th of each month within PeopleSoft, and accruals are reflected in the balance on the 1st of each month.

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Background (Continued)

Roles and Responsibilities

The administration of payroll and compensation at the District involves coordination across multiple departments, each with distinct responsibilities within the payroll lifecycle:

- **Payroll Department**: The Payroll Department serves as the final point of control before compensation is disbursed and is responsible for processing biweekly payroll, verifying personnel actions that affect compensation, performing manual contract calculations, executing all post-payroll remittances, and preparing required reporting to FRS and the Bureau of Labor Statistics.

- **HR Benefits Team**: The Benefits team sits within Human Resources, and is responsible for administering enrollment, eligibility determination, and plan changes across all District-sponsored benefit programs, as well as coordinating FRS retirement elections, leave of absence administration, ADA accommodations, and the District's wellness program.

- **Human Resources Department:** The Human Resources Department serves as the originating point for the majority of personnel actions that flow into the payroll system. The department is responsible for entering employee master data in PeopleSoft, determining initial salary schedule placement, processing position changes and separations, managing certifications and credentials, and administering collective bargaining agreements and labor relations.

- **School Sites and Departments:** Individual school sites and administrative departments serve as the first point of entry for time, attendance, and personnel-related data. Principals, supervisors, bookkeepers, and senior school secretaries at each location are responsible for entering and approving employee time and attendance records within PeopleSoft in accordance with biweekly deadlines, initiating site-level personnel action requests, and verifying substitute assignments and extra duty hours prior to payroll processing.

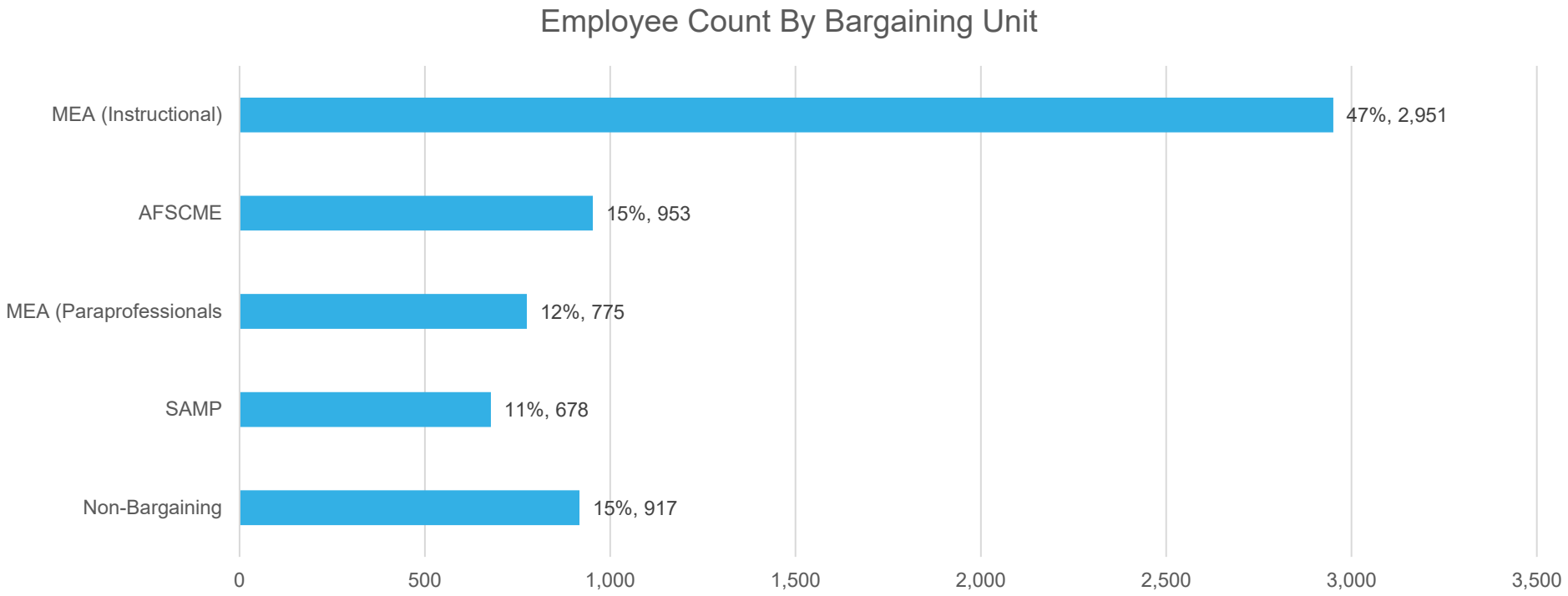


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BACKGROUND (CONTINUED)

Payroll Data

Per employee census data provided by management, the below graphics display the distribution of bargaining unit membership and total budgeted salary and benefit costs fas of April 1, 2026:



Fiscal Year	Budgeted Salaries & Benefits	Percent of General Fund
2024-2025	~$425,000,000	59.6%
2025-2026	~$440,000,000	58.8%

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OBJECTIVES AND APPROACH

Objectives

The objective of this internal audit was to evaluate the design and control structure of the payroll and compensation functions. The scope of our work focused on assessing the operating effectiveness of key processes and controls that govern payroll accuracy, including benefits, timely tax remittances, deduction handling, compliance, and data integrity. This included a review of adherence to District policies and procedures, as well as statutory requirements. This internal audit examined the sufficiency of documentation supporting payroll transactions, including salary adjustments, benefits, and supplemental pay authorizations. It assessed the appropriateness of access controls and segregation of duties between payroll processing, approval, and reconciliation functions. The audit period was July 1, 2025 through January 31, 2026.

Approach

Understanding and Documentation of the Process

This phase consisted primarily of inquiry and walkthroughs to obtain an understanding of the current operating policies and procedures, monitoring functions, and control structures as they relate to the processes within our scope. The following was performed as part of this phase:

- Conducted an entrance conference with key stakeholders to discuss the scope and objectives of this audit, obtain preliminary data and establish working arrangements.
- Obtained and reviewed key documents, including policies and procedures related to the function, as well as relevant state and District regulations and reporting.
- Conducted interviews with personnel from key departments (including Payroll and Human Resources) to obtain a detailed understanding of applicable policies and procedures, and roles/responsibilities to the in-scope processes.
- Developed a risk-based work plan for the evaluation of the design and operating effectiveness of processes and controls based on the information obtained through our review, inquiry, and walkthrough procedures.

Evaluation of the Design and Effectiveness of Process and Controls

The purpose of this phase was to evaluate the design of key processes and controls and test compliance and internal controls for operating effectiveness based on our understanding of the processes obtained during the first phase. We utilized sampling and other auditing techniques to meet our audit objectives outlined above. Our testing procedures included, but were not limited to:

- Assessed the process related to employee salary approval, including salaries for new employees and salary adjustments for existing employees.
- Reviewed the monitoring and reporting processes related to payroll and compensation for adequacy.
- Selected a sample of sixty (60) payroll transactions across thirty (30) distinct employees, including both hourly and salaried employees. Our selection included two separate pay periods during the internal audit period. For each transaction selected, verified the following:
    - Agreed employee details, including name, ID, and pay classification, to onboarding documentation.
    - Agreed pay rate to approved compensation schedules or onboarding forms.
    - For hourly employees, validated hours worked per the employee's schedule agreed to the payroll register.
    - Recalculated gross pay using authorized rates and approved hours (hourly employees) or annual salary (salaried employees).
    - Agreed benefit deductions and contributions to employee benefit elections.
    - Assessed whether employee stipends, supplements, and salary changes were paid within the period and verified the following:
        - Assessed whether compensation changes were supported by approved documentation, including salary changes, stipends, and supplements.
        - Agreed compensation amount and effective date to the payroll system.
        - Recalculated the stipend or supplemental pay in accordance with approved documentation.
        - Agreed the recalculated amount to the payroll disbursement.

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OBJECTIVES AND APPROACH (CONTINUED)

Approach (Continued)

Evaluation of the Design and Effectiveness of Process and Controls (Continued)

- Reviewed tax and retirement remittances and verified:
  - Documented the remittance process, including evidence of management review over payroll tax and retirement remittances.
  - Agreed remittance amounts to payroll run summaries.
  - Agreed proof of payment to appropriate authorities or retirement plans.
  - Assessed timeliness of remittance date relative to the payroll processing date.
- Assessed segregation of duties throughout the employee payroll setup process, payroll calculation and disbursement process, and reconciliation process.
- Evaluated procedures related to Districtwide tax remittance procedures.

Reporting

At the conclusion of this internal audit, we summarized our findings into this report. We have reviewed the results with the appropriate Management personnel and have incorporated Management's response into this report.

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Process Improvement Opportunity

1. Manual Payroll and Compensation Procedures

The District relies on a number of manual procedures across its payroll, compensation, benefits, and tax remittance processes. While these activities are supported by system-generated outputs from the District's ERP, key steps within the process currently require manual calculation, verification, and review by Payroll and Human Resources personnel. These manual interventions introduce inherent risk and increase the likelihood of errors, inconsistencies, and duplicate payments. Based on process walkthroughs and documentation reviewed, these manual processes include, but are not limited to:

- **Validation of Employee Changes:** Significant updates to employee records that may impact payroll processing (termination of an employee, benefit election changes, hiring of an employee, employee position changes or transfers, compensation adjustments, etc.) are facilitated by the Human Resources Department. Payroll staff must rely on Human Resources to accurately and timely enter these employee changes into the system. These changes may require Payroll personnel to independently validate the accuracy of the salary setup logic, calculate final pay, or calculate retroactive pay. While the ERP system serves as the system of record, it does not consistently enforce automated validation of the completeness or timeliness of these updates prior to payroll processing, requiring Payroll personnel to perform manual verification and follow-up to confirm that employee data has been properly updated and reflected in payroll.
- **Verification of Supplemental Pay:** The process for reviewing and approving supplemental compensation, such as stipends and extra duty pay, relies on manual procedures to verify that payments are appropriate and have not already been issued. Identifying duplicate or overlapping payments requires Payroll personnel to review historical payroll transactions for each individual employee, any supporting documentation, and personnel records to determine whether a similar payment has been previously processed. Because this review is largely manual, it depends on the completeness of available documentation and the reviewer's ability to identify prior transactions across pay periods.

While we did not note any instances of detailed testing exceptions, the use of manual processes across time entry, payroll calculation, and compensation adjustments increases the risk of human error, including inaccurate data entry, miscalculation, or omission of relevant information. Manual timekeeping and payroll inputs require interpretation and correction of records, increasing the likelihood of payroll discrepancies and inaccurate payments.

In addition to these risks, the reliance on manual review and coordination across Payroll, Human Resources, and Finance introduces potential control gaps related to consistency and completeness. Variability in how individuals perform calculations, reviews, and approvals may result in inconsistent application of procedures across pay periods or employees. Further, manual tracking mechanisms, such as spreadsheets and supporting documentation, increase the risk of incomplete records or misalignment between systems, which may impact the accuracy of payroll processing, tax remittances, and financial reporting.

The following is recommended:

- Evaluate and implement system-based functionality within the District's enterprise platform to automate complex payroll calculations, including prorated salaries, retroactive adjustments, step increases, and supplemental compensation, to reduce reliance on manual calculations.
- Configure automated system controls, such as edit checks, validation rules, and exception reporting, to identify discrepancies, duplicate payments, and unusual transactions prior to payroll processing.
- Implement secondary review controls for higher-risk transactions, such as retroactive pay adjustments, supplemental compensation, and off-cycle payroll processing.
- Enhance integration and data sharing between Payroll, Human Resources, and Finance modules within PeopleSoft to reduce reliance on manual coordination and tracking tools, including spreadsheets.

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Internal Audit Report: Maintenance Work Orders

School District of Manatee County, Florida

June 18, 2026

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TRANSMITTAL LETTER

June 18, 2026

The School Board of
Manatee County Schools, Florida
215 Manatee Ave. W
Bradenton, Florida 34205

Pursuant to our executed Statement of Work agreement dated March 14, 2025, with the School District of Manatee County ("the District", "SDMC"), we hereby present our internal audit report of maintenance work orders. Our report is organized in the following sections:

Executive Summary	This provides a high-level overview and summary of the observations noted in our internal audit of the maintenance work orders process(es).
Background	This provides an overview of the function, as well as relevant background information.
Objectives and Approach	The internal audit objectives are expanded upon in this section, as well as a summation of the various phases of our approach.
Observations Matrix	This section includes a description of the observations noted during our review and recommended actions, as well as Management's response, including the responsible party, and estimated completion date.
Appendix	This section includes additional details regarding our recommendations and potential next steps for the District to consider while maturing the maintenance function.

We would like to thank the staff and all those involved in assisting our firm with this internal audit.

Respectfully Submitted,

RSM US LLP

RSM US LLP

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Executive Summary

Background

The District's Maintenance and Operations Department is responsible for maintaining the safety, functionality, and operational readiness of District facilities. While the Construction Services Department manages large-scale capital projects, the Maintenance and Operations Department focuses on repair, replacement, and upkeep activities permitted under Florida Statute §1013.01(12), including roofing, repainting, repair of glass, etc. The Department is led by the Director of Maintenance, Operations, and Central Distribution, supported by 4 supervisors who oversee 15 managers and 93 technicians, each organized based on trade. Accounting clerks also administratively support the Department. Contracted labor is also utilized to supplement internal staff. Maintenance work is initiated when an end user school or department submits a service request within PeopleSoft, the District's ERP system. Those requests are reviewed the accounting clerks for completeness and converted into work orders for assignment. Work orders are prioritized based on operational impact, with emergency requests communicated directly to the Maintenance and Operations Department and maintenance managers to facilitate immediate response and minimize disruption to student learning. Once assigned, technicians perform the maintenance, and document labor and work performed within timesheets and work tickets. Materials are procured on a just-in-time basis through manager-facilitated purchases, with all costs documented on the corresponding work order. The completed work orders serve as the primary mechanism for tracking maintenance efforts and expenditures across the District. Work orders are reviewed by managers prior to final closure within PeopleSoft.

Overall Summary / Highlights

Internal audits provide insight into an organization's culture, policies, and procedures and aids the School Board and Management in oversight by verifying internal controls are operating effectively, and adequately mitigating risk, and are in compliance with relevant laws, regulations and policies.

The observations detailed in the pages that follow represent only the instances where exceptions were noted, and do not detail the instances where testing resulted in no reportable observations. For each observation, we discuss the relevant risks, which may include financial, operational, and/or compliance, as well as public perception or brand risks.

Objectives and Scope

The objective of this internal audit was to assess maintenance standard operating procedures to determine whether they are sufficient and cover the numerous aspects of the maintenance work order system, including the work order process and associated controls.

Our fieldwork testing was conducted utilizing sampling and other audit techniques and was developed utilizing information obtained through interviews, walkthroughs, and review of source documentation. Our procedures included, but were not limited to:

- Conducted interviews and walkthroughs with key personnel to obtain a detailed understanding of the District's operating policies and procedures and roles/responsibilities as they relate to the processes within our scope.
- Evaluated the procedures for submitting and authorizing work requests, including evaluating which District personnel can initiate work orders and what information is required.
- Reviewed the process for prioritizing and assigning work orders to maintenance staff.
- Evaluated utilization of the work order system and internal performance monitoring.
- Performed detailed testing over a sample of maintenance work orders for compliance with District policies and procedures.
- Summarized our findings into this written report and conducted exit conferences with Management.

The audit period was July 1, 2024 through April 9, 2026.

Fieldwork was performed between January 2026 through June 2026.

Summary of Observation Ratings
(See page 3 for risk rating definitions)

	High	Moderate	Low
Maintenance Work Orders	3	2	-

We would like to thank all District team members who assisted us throughout this internal audit.

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Executive Summary (Continued)

Observations Summary

Below is a summary listing of the observations that were identified during this internal audit. Detailed observations are included in the observation matrix section of the report. Definitions of the rating scale are included below.

Summary of Observations	
Observations	**Rating**
1. Manual Work Order Procedures	**High**
2. Work Order System Data Completeness and Accuracy	**High**
3. Work Order Service Level Expectations	**High**
4. Standard Operating Procedures	**Moderate**
5. Warranty Management	**Moderate**

Risk Rating Definitions

Provided below are the observation risk rating definitions for the detailed observations.

Observation Risk Rating Definitions	
Rating	**Definition**
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals.
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success. Action should be in the near term.
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately.

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BACKGROUND

Overview

The District's Maintenance and Operations Department ("the Department", "Maintenance") is responsible for maintaining the operational condition, safety, and functionality of District facilities through the planning, coordination, and execution of maintenance and repair activities. While the Department works in coordination with Construction Services, which oversees large-scale capital projects and major structural improvements, its' primary focus is on the ongoing repair and upkeep needs of District facilities. The scope of the Maintenance and Operations Department primarily includes activities permitted under Florida Statute §1013.01(12), " such as roof replacements, facility painting, and other repair services performed across the District. When the nature or scale of work extends beyond internal resources or technical capacity, services are either performed by contracted vendors or completed through alternative delivery methods, based on operational needs.

Examples of maintenance activity categories facilitated by the Maintenance and Operations Department are outlined below.



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Background (Continued)

Overview (Continued)

The Department is led by the Director of Maintenance, Operations, and Central Distribution. Four supervisors oversee assigned trade or service areas and provide direction to maintenance managers, each of whom maintains direct supervision over tradesmen and technicians. Accounting clerks manage the administrative and system-based processing of service requests and work orders within PeopleSoft. Managers are responsible for assigning work and serve as the primary point of contact for end users when coordinating both routine and emergency maintenance needs. The Maintenance Department also leverages contracted labor, including specialty tradesmen who work on-site within the District on a full-time basis. When a maintenance need is identified, the end user school or department initiates a service request through the employee self-service system available on the District's intranet. To expedite emergency services, end users can also utilize a designated hotline that connects them directly to the Maintenance Department. In these situations, maintenance managers receive notification from central dispatch and redirect personnel to the site based on the urgency of the request. The Department's overall priority is to support student learning environments; as a result, requests that directly affect student spaces are given precedence.

Requests submitted through the employee self-service system are recorded as service requests. Upon receipt, key details, such as the type of service required, location, and scope of work are reviewed, and a work order is created. If requests are duplicative or lack sufficient detail, Business Services accounting clerks follow up with the requestor to obtain clarification before proceeding. Once a work order is generated, it is printed to hard copy and assigned to a manager, who dispatches a technician to complete the work. If materials, tools, or parts are required, they are procured on a just-in-time basis. Technicians communicate material needs to their manager, who facilitates procurement through purchase orders or a District purchasing card (P-Card), depending on the dollar amount of the transaction.

Technicians document completed work using paper-based tickets submitted at the end of each shift, and time is recorded through manual timesheets. Work orders are formally closed by the manager after confirming completion with the requestor and reviewing the reported labor and material costs.

Maintenance Types

Two (2) types of maintenance activities may be performed to maximize operational service capabilities: preventative maintenance and corrective maintenance.

Preventative Maintenance

Preventative maintenance refers to the routine and systematic inspection, servicing, and upkeep of equipment, assets, and infrastructure to prevent unexpected failures and extend their lifespan. The purpose of preventative maintenance is to address potential issues before they become more large and serious problems. Creating a preventative maintenance schedule is essential for minimizing downtime, reducing repair costs, maximizing resource efficiency, decreasing potential repair times, and maximizing the life of District resources. Regular preventative maintenance helps to identify and address potential issues before they escalate, minimizing the risk of operational disruptions. Preventative maintenance schedules are directly assigned and automated within the PeopleSoft Work Order Module so that they automatically are submitted as work orders on a regularly scheduled basis.

Corrective Maintenance

Corrective maintenance comprises the majority of work orders. It serves as a reactionary method for addressing unexpected breakdowns, technical issues, or skilled labor tasks. Corrective maintenance is initiated by the end user, who submits a service ticket for an identified issue. Once received, Maintenance will create a work order to document the timeline, parts, labor, and approvals necessary to complete the request. It is the responsibility of the maintenance supervisors to verify the appropriateness of the repairs performed by either the assigned technician or contracted vendor.

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BACKGROUND (CONTINUED)

Warranty Management

Certain high-cost equipment and complex assets purchased by the District come with a manufacturer's warranty. These warranties exist to provide assurance to the District that the product they are purchasing is of good quality and will perform as expected. If the product fails within the warranty period, the manufacturer is responsible for repairs or replacements. To maintain warranty eligibility, some assets may require specific upkeep, such as regular inspections and preventative maintenance, depending on the nature of the asset and specifications of the warranty.

The District's current standard practice is to acquire and maintain warranties for eligible equipment and assets, when possible. Currently, the shop supervisor who is overseeing the repair of an asset is responsible for initiating the warranty procedures, including determining whether an asset is under warranty, contacting the manufacturer, coordinating repairs, and verifying service completion.

Roles and Responsibilities

There are a variety of key personnel that facilitate the work order maintenance processes:

- **Maintenance Supervisors:** Supervisors oversee assigned trade or service areas within the Department and provide leadership, oversight, and direction to managers responsible for day-to-day operations within those functional areas. Responsibilities include reviewing vendor quotes submitted by managers for completeness, appropriateness of scope, and alignment with operational needs and budgetary expectations. Upon approval, supervisors forward vendor quotes to Business Services for requisition processing in accordance with District procurement requirements.

  Supervisors also play a key role in the post-service payment process. Following the completion of contracted work, supervisors review and submit approved vendor invoices, Contract Management Verification Forms, and all required supporting documentation to Business Services. This review includes confirming that services were performed as invoiced, validating supporting documentation, and verifying that costs align with previously approved quotes prior to facilitating payment processing.

- **Maintenance Managers:** Maintenance managers coordinate the daily execution of maintenance activities and serve as the primary point of control over work order management and field operations. Managers are responsible for reviewing incoming work orders, assessing the type, scope, and urgency of each request, and assigning work to technicians based on trade specialty, availability, and geographic considerations.

  Managers actively monitor the status of open work orders and adjust assignments as operational priorities shift, including the reallocation of resources in response to urgent or emergency needs across the District. This includes maintaining ongoing communication with technicians in the field and providing direction as conditions change.

  In addition to overseeing field operations, managers coordinate the procurement of parts, materials, and contracted work required to complete work orders. When a technician identifies a need, the manager evaluates the request for appropriateness and necessity, completes the purchase using an assigned purchasing card (P-Card), and reviews that the associated requisition is properly converted to a purchase order in accordance with District purchasing procedures.

  Upon completion of assigned work, managers confirm with the requestor or site-based personnel that the services have been completed as expected. Managers then review supporting documentation, including labor and material usage, prior to formally closing the work order in PeopleSoft.

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BACKGROUND (CONTINUED)

Roles and Responsibilities (Continued)

- **Maintenance Technicians:** Maintenance Technicians are responsible for performing maintenance, repair, and corrective work across District facilities. Upon assignment, technicians travel to the designated site, assess the reported issue, and determine the appropriate course of action based on trade expertise and site conditions.

  Technicians complete the required maintenance or repair activities in accordance with applicable standards, safety practices, and Department expectations. When parts or materials are needed, technicians identify the required items and communicate those needs to their manager, who facilitates procurement. Technicians may coordinate the pickup and transport of materials as needed to complete the work.

  Following completion of each assignment, technicians document work performed using paper-based service tickets, which include details such as labor performed, materials used, and task completion status. These tickets are submitted to the manager at the end of each shift. Technicians also complete manual timesheets to record time spent on each work order for tracking purposes.

- **Accounting Clerks:** Accounting Clerks, support the administrative and system-based processing of maintenance activities within PeopleSoft. Clerks are responsible for receiving service requests submitted through the system, reviewing requests for completeness, accuracy, and appropriate detail, and converting approved requests into work orders.

  Clerks also support work order lifecycle management by entering completion details, updating work order statuses, and recording standardized cause and resolution codes for reporting and tracking purposes. As part of the closeout process, clerks issue system-generated notifications to applicable school-based personnel to communicate that work has been completed. In addition, Accounting Clerks maintain documentation within the system to support reporting, auditability, and historical tracking of maintenance activities across the District.

Supervisors

Provide leadership and oversight to managers assigned trade or service areas, including reviewing vendor quotes for completeness, scope appropriateness, and budgetary alignment before forwarding to Business Services for Proccessing.

Managers

Coordinate daily maintenance operations by reviewing incoming work orders, assessing scope and urgency, and assigning work orders to technicians based on trade specialty, availability, and location.

Accounting Clerks

Receive and review service requests submitted through the employee self-service portal for completeness and accuracy, and convert approved requests into formal work orders within PeopleSoft.

Technicians

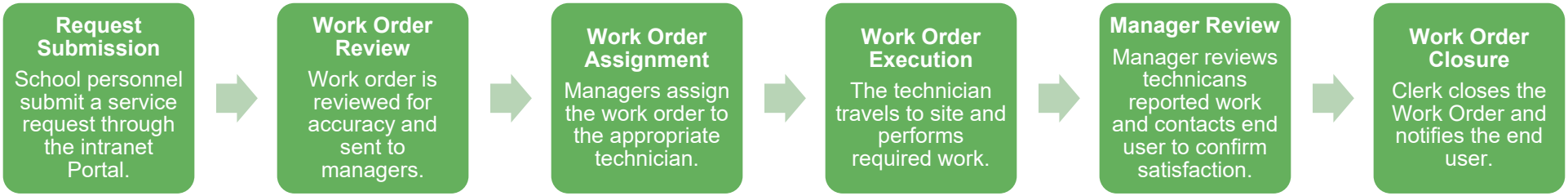
Perform maintenance, repairs, and corrective work at assigned District facilities, assessing reported issues and determining the appropriate course of action based on trade expertise and site conditions.

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Background (Continued)

Work Order Process

The graphic below provides a summary of the work order maintenance processes:



Service Request Submission

The work order proccess begins when school-based personnel identify a facilities-related issue requiring maintenance, repair, or corrective action. Service requests are submitted through the PeopleSoft FSCM module. Access to submit service requests is limited to authorized personnel, including department managers, supervisors, principals, senior secretaries, head custodians, and lab managers. When submitting a request, the requester is required to provide key information including the request type, location, service group, problem group, a description of the issue, and an associated asset tag number and area identification corresponding to the specific building and room where the issue exists. Each service request is limited to a single building, and a separate request must be submitted for the same issue occurring across multiple buildings.

In the event of an emergency, school-based personnel are directed to first enter a service request into PeopleSoft and then immediately contact the District's customer service line extension to report the situation. An emergency is defined as any condition or situation that creates a safety hazard or seriously disrupts the daily operations of a school, class, or office. After-hours and weekend emergencies are directed to District Security.

Service Request Review and Work Order Conversion

Once a service request is submitted, accounting clerks receive and review the request for accuracy and completeness within the PeopleSoft FSCM module. Clerks confirm that all required fields are populated, verify that the correct asset tag has been selected if applicable, and clarify any incomplete or ambiguous information with the end user as needed. Service requests designated for capital improvements or energy recycling are not converted into work orders under this process and are instead directed through their respective approval workflows.

Upon completing the review, the clerk converts the service request into a formal work order within PeopleSoft, assigns the applicable project and activity codes, and verifies that the asset unit is correctly identified. Following conversion, the clerk sends an email notification to the responsible manager and supervisor containing the work order number and school or site name. These are printed to be handed to an applicable technician. A corresponding notification is also sent to the end user, principal, and head custodian confirming that the service request has been received and converted, along with the assigned work order number.

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BACKGROUND (CONTINUED)

Work Order Process (Continued)

Work Order Prioritization and Assignment

The District utilizes two (2) official priority classifications within the PeopleSoft Work Order module: “Routine” and “Scheduled”. Emergency work orders, which are called in directly to the Maintenance and Operations Department by school or District based personnel, are designated as “Routine”. Preventative maintenance is designated as “Scheduled”. Preventative work orders may be created based on verbal, ad-hoc requests, or based on a set, recurring schedule. All other work orders are classified as “Routine”. Beyond these system-level classifications, further prioritization of work is handled at the manager's discretion based on the nature, urgency, and operational impact of each request. Managers prioritize work with the most operationally impactful requests addressed first to minimize disruption to the learning environment. Upon reviewing the work order, the manager assigns it to the appropriate technician based on trade requirements, skill set, and availability.

Work Order Execution

Before work is performed, a Department supervisor evaluates whether the scope of work will be self-performed by in-house technicians or outsourced to a contracted vendor. This determination is made by a set of variables including: Management availability to supervise work, employee availability and skillset, priority or nature of the request, equipment requirements, and union requirements.

Once the staffing determination is made, technicians are dispatched to the assigned school or support site. Upon arrival, technicians are required to report to the administration office and sign in, and must sign out when leaving the site. Work is performed in accordance with the identified need specified on the work order, and technicians are prohibited from adding additional jobs or scope changes to an existing work order without manager approval. A separate work order must be created for each additional job that maybe identified while onsite. Upon completing their work, the technician will record their time worked on the assigned work order.

Purchase of Parts

When parts or materials are required to complete a work order, technicians notify their manager of the needed items. Existing stock is to be utilized before outside purchases are made. When existing stock is utilized, technicians are required to document parts issued on an Inventory Issue Sheet. The District's ERP system maintains an Item Master with defined stock levels for fast-moving items, and stock replenishment is system-generated based on usage. For outside purchases, the method of procurement is determined by the dollar amount of the transaction. Purchases under $500 are entered on a regular purchase order and processed through Purchasing. Purchases between $500 and $1,000 require a minimum of three (3) phone quotes, while purchases between $1,000 and $15,000 require a minimum of three (3) written quotes A purchase requisition is created as pre-authorization for the transaction and is converted directly into a purchase order, which then follows the standard District approval process. For eligible transactions, managers may use an assigned P-Card to facilitate the purchase, subject to a transaction limit of $1,000 per transaction, $3,000 per day, and $15,000 per month. All P-Card purchases must reference the associated work order number and be signed by both the employee and the manager. Receipts and invoices are to be turned in to the manager daily with the appropriate work order number referenced.

Work Order Closure

Upon completion of the assigned work, the work order is closed through a defined process managed by accounting clerks. The responsible accounting clerk locates the work order in PeopleSoft, enters the completion date and completion comments in the description field, and updates the work order task status from “Open” to “Awaiting Time and Labor”. The actual start and end dates are entered in the Actuals tab, and the appropriate cause and resolution codes are recorded in the Problem Reporting tab. Once all required fields are completed, the work order status is updated to “Time Entered” and saved. Following closure, email notifications are sent to the end user, principal, and head custodian confirming that the work order has been completed, including a brief description of the work performed and the associated service request and work order numbers. Work orders must be signed off by the site administrator, designee, or head custodian to verify that the work has been completed satisfactorily prior to closure.

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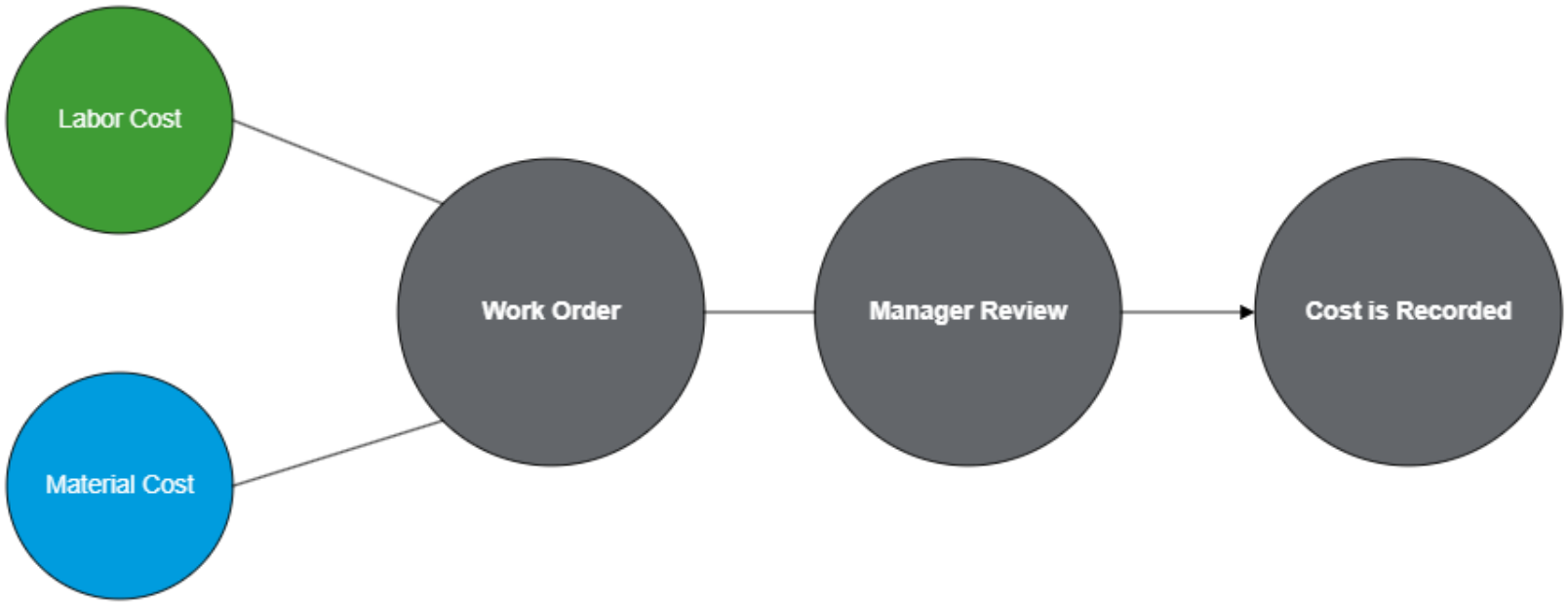
BACKGROUND (CONTINUED)

Cost recording

Labor costs are recorded using standard rates established by the District for each trade classification. As part of the work order process, technicians document the time spent on assigned activities through paper-based timesheets and supporting work tickets, which identify the applicable work order and describe the work performed. These submitted records serve as the basis for capturing labor hours within the work order, where standard rates are subsequently applied to calculate total labor costs.

Materials and parts costs are similarly attributed to work orders. Managers facilitate purchases through P-Cards or purchase orders, with each transaction referencing the associated work order number. Supporting documentation, including receipts and invoices, is collected by the technician, and reconciled by the manager to confirm costs are appropriately recorded. These material costs are then applied to the work order to reflect the full cost of resources used to complete the repair. Managers review submitted labor records and supporting documentation prior to finalizing work orders and, for higher-cost or material-intensive repairs, may perform site validation to confirm that quantities and charges are appropriate.

All labor and material costs are consolidated within the work order prior to closure. Work orders are not finalized until supporting documentation has been received and reviewed.

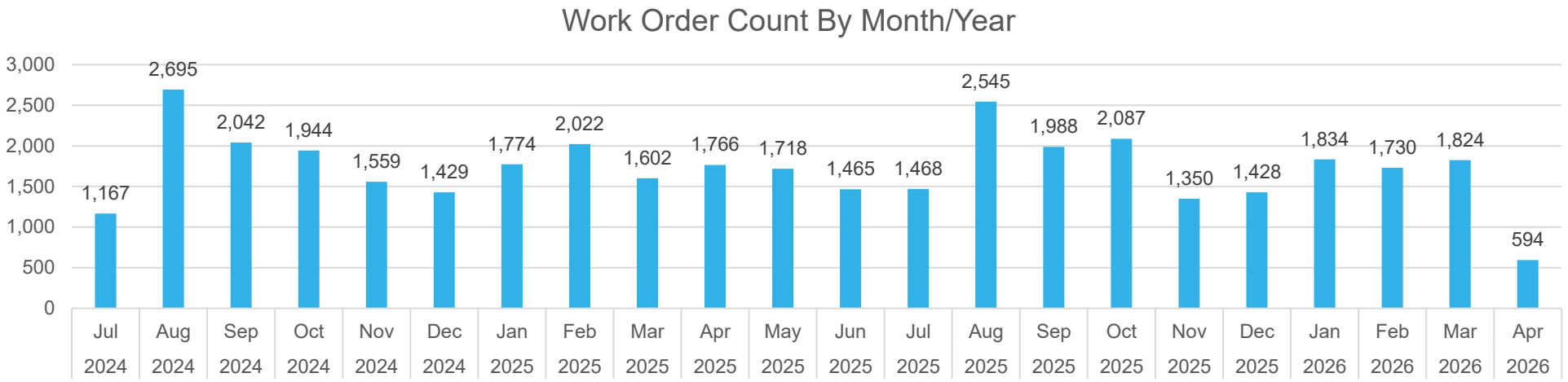


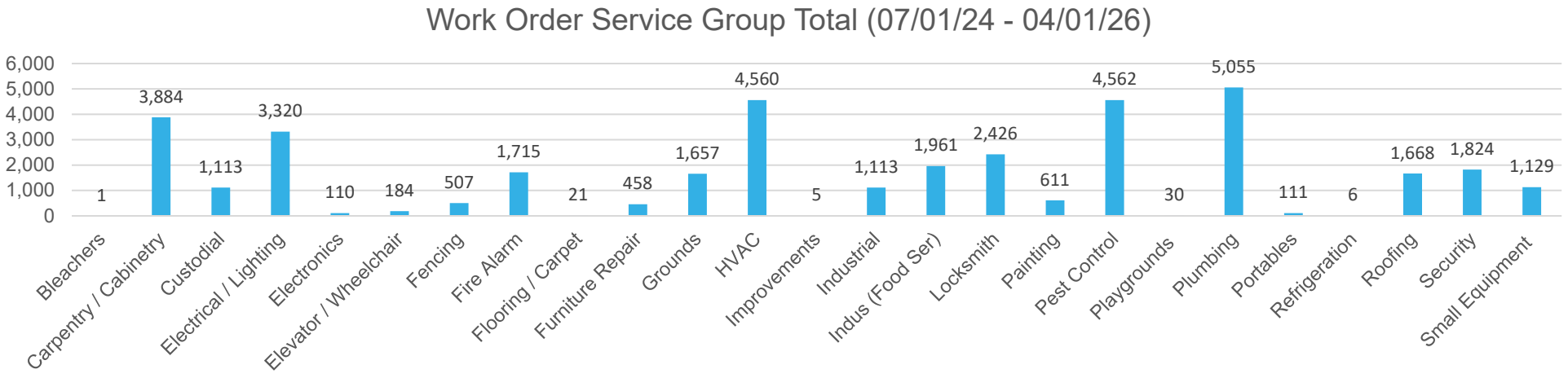
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BACKGROUND (CONTINUED)

Overview of Work Order Data

The data below highlights key characteristics of work orders created from July 1, 2024 through April 9, 2026. Please note that the data is for the internal audit period, and does not encapsulate the entirety of fiscal years 2025 and 2026, but falls between them.

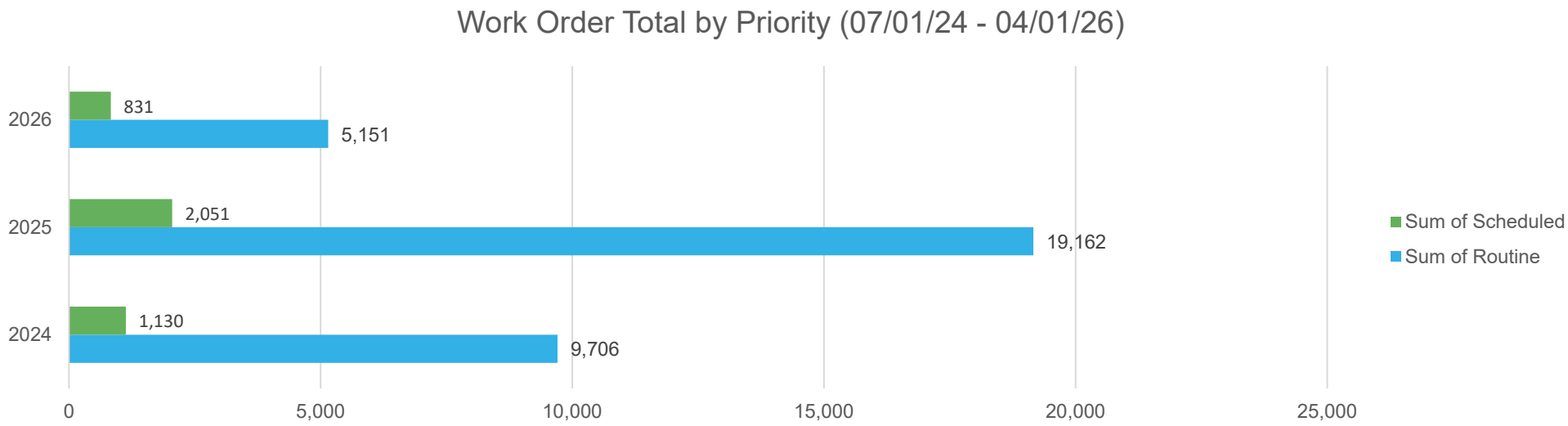




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BACKGROUND (CONTINUED)

Overview of Work Order Data (Continued)



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OBJECTIVES AND APPROACH

Objectives

The primary objective of this internal audit was to assess maintenance standard operating procedures to determine whether they are sufficient and cover the numerous aspects of the maintenance work order system, including the work order process and associated controls. The audit period was July 1, 2024 through April 9, 2026.

Approach

Understanding and Documentation of the Process

This phase consisted primarily of inquiry and walkthroughs to obtain an understanding of the current operating policies and procedures, monitoring functions, and control structures as they relate to the processes within our scope. The following was performed as part of this phase:

- Conducted an entrance conference with key stakeholders to discuss the scope and objectives of this audit, obtain preliminary data and establish working arrangements.
- Obtained and reviewed key documents, including policies and procedures related to the function, as well as relevant state and District regulations and reporting.
- Conducted interviews with personnel from key departments (including Maintenance and Operations) to obtain a detailed understanding of applicable policies and procedures, and roles/responsibilities to the in-scope processes.
- Developed a risk-based work plan for the evaluation of the design and operating effectiveness of processes and controls based on the information obtained through our review, inquiry, and walkthrough procedures.

Evaluation of the Design and Effectiveness of Process and Controls

The purpose of this phase was to evaluate the design of key processes and controls and test compliance and internal controls for operating effectiveness based on our understanding of the processes obtained during the first phase. We utilized sampling and other auditing techniques to meet our audit objectives outlined above. Our testing procedures included, but were not limited to:

- Evaluated the procedures for submitting and authorizing work requests, including evaluating which District personnel can initiate work orders and what information is required.
- Reviewed the process for prioritizing and assigning work orders to maintenance staff.
- Assessed the process by which required goods and services are procured for maintenance functions.
- Assessed the process by which parts and labor are tracked and reviewed.
- Evaluated the segregation of duties across work order creation, utilization of inventory and contractors, work order approval, and completion procedures.
- Performed detailed testing over a sample of forty (40) maintenance work orders. For each sample, verified the following:
    - Each work order was appropriately initiated, authorized, and contained all required details through the duration of its life cycle.
    - Identified whether each work order was reviewed and appropriately triaged to the corresponding maintenance supervisor and technician.
    - Verified each work order was reviewed and approved prior to closure.
    - Verified work orders that utilized third-party vendors were properly supported and invoices were submitted to the District timely.
    - Evaluated parts required for a work order were appropriately procured and accurately accounted for.
    - Evaluated the timeliness of each stage of work order completion, including work order receipt, assignment, and closeout procedures.

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OBJECTIVES AND APPROACH (CONTINUED)

Approach (Continued)

Evaluation of the Design and Effectiveness of Process and Controls (Continued)

- Examined the District's policies and procedures for vendor selection and qualification, verifying alignment with regulatory requirements and best practices. Including the following, for eleven (11) work orders utilizing third party vendors:
  - Verified contracted third party was active on vendor master file.
  - Verified a requisition for work was received and uploaded.
  - Verified vendor invoice agreed to corresponding work order.
  - Verified Invoice was reviewed by supervisor prior to payment.
  - Verified Invoice was paid within 30 days of receipt.
  - Verified vendor performance was documented.
- Evaluated utilization of the work order system and internal performance monitoring.

Reporting

At the conclusion of this internal audit, we summarized our findings into this report. We have reviewed the results with the appropriate management personnel and have incorporated management's response into this report.

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Observations Matrix

1. Manual Work Order Procedures	Risk Rating: High

Observation

The District's work order process within the Maintenance and Operations function relies heavily on manual, paper-based procedures, resulting in limited system utilization and reduced transparency. While service requests are entered into the system and converted into work orders, subsequent processing activities occur outside of the system environment. These manual processes may directly correspond to missing or incomplete records, delays in work order closeout, and reduction to work order processing efficiencies (see **Observation #3**).

Key manual processes include, but are not limited to:

- Printing and physically distributing work orders to maintenance staff;
- Recording labor hours on paper timesheets and manually recording job progress in the field;
- Re-keying or selectively entering labor and job status data into the system after the fact;
- Handling vendor invoices and supporting documentation outside of the system; and
- Printing, scanning, and manually uploading supporting documentation into the system.

Due to the manual work performed outside of the system, work order supporting documentation, including vendor invoices and other cost-related materials, is not natively captured or processed. Instead, documentation must be printed, scanned, and manually uploaded, resulting in delayed and potentially incomplete recordkeeping. This approach introduces multiple points where documentation can be misplaced, omitted, or inaccurately recorded, reducing the reliability of information maintained within the system. Testing performed over a sample of forty (40) work orders identified multiple instances of incomplete or missing data fields and supporting documentation:

- Six (6) samples were identified where labor hours and assigned technician (i.e., technician name, employee ID, trade, etc.) information were not recorded.
- One (1) sampled scheduled work order lacked requester information (end user name, contact, etc.) and evidence of supervisory review prior to work order closure.
- One (1) sampled work order was marked completed through verbal confirmation by the manager, but no signed work order was provided which documented this.
- One (1) sampled work order did not have a date completed by the technician in the "date work completed" field.
- Two (2) sampled work orders were erroneously created.
- One (1) sample was identified where the assigned work was performed under a different work order without a cross-reference to the original, which was subsequently closed during the review process.
- Two (2) instances were noted where supporting invoices to allocate and substantiate material costs were not retained, and where materials were charged to work orders without corresponding supporting documentation.
- Two (2) sampled work order invoices listed a purchased quantity that did not match what was recorded on the completed work order. In total, the invoiced materials were $1,871.16 in excess of the quantities needed per the work order detail.

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OBSERVATIONS MATRIX (CONTINUED)

1. Manual Work Order Procedures (Continued)

Due to the extent of offline processing, the system does not function as a complete or real-time source of work order activity. As a result, the District lacks visibility into the status of open work orders, including whether tasks are pending, in progress, or completed, as well as associated labor and material costs. This limits management's ability to monitor workloads, assess performance, and identify delays or bottlenecks in a timely manner.

In addition, limited system utilization reduces the effectiveness of automated controls, including validation checks, audit trails, and exception monitoring. The absence of real-time tracking and centralized data increases the risk of incomplete or inaccurate work order records, delays in identifying issues, and inefficient use of resources. Overall, the reliance on manual processes reduces operational efficiency, weakens accountability, and impairs the District's ability to effectively manage and oversee maintenance operations.

Recommendation

Our recommendations are aggregated and organized by recommended action step towards a maturity roadmap in **Appendix: Results Roadmap** section of this report. The intent of the results roadmap is to provide management with detail of how to organize and prioritize remediation actions. The **Results Roadmap** includes references to each recommendation item, (i.e. Observation 1A).

The following is recommended:

A. Transition the work order process from a paper-based approach to a fully system-enabled workflow, requiring all work orders to be created, assigned, updated, and closed within the District's system to promote real-time visibility and centralized tracking of all maintenance activities.
B. Eliminate the use of printed work orders, where practicable, and implement mobile or system-based tools that allow technicians to record labor hours, update job status, and document completion directly within the system at the point of service.
C. Configure system controls to capture and maintain required supporting documentation, including labor hours and vendor invoices, within the system at the time of entry, reducing reliance on manual transcription, scanning, and delayed uploads.
D. Establish standardized procedures requiring timely entry of work order updates, including status changes, labor hours, and material costs, to promote accurate and complete records and improve visibility into work order progress.
E. Implement system-based reporting and dashboards to provide management with real-time visibility into the status of open work orders, including backlog, aging, completion timelines, and associated costs.
F. Develop and enforce a supervisory review and approval process requiring management to validate work order completion, supporting documentation, and recorded costs within the system prior to closure.
G. Provide targeted training and communication to maintenance personnel and supervisors on system usage, documentation requirements, and accountability expectations to support consistent adoption of system-based processes and reduce reliance on manual practices.

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OBSERVATIONS MATRIX (CONTINUED)

1. Manual Work Order Procedures (Continued)

Management's Response

Response: District will research PeopleSoft abilities to fully system enable workflow with the new maintenance service provider who starts working for the District on 7/1/26. (Items B- G will be used as KPIs for the new maintenance provider to consider in their research. Item D- Until the system is automated, item D will be addressed by updating standard operating procedures and providing staff training and accountability.) Additional research for a consultant/vendor to enhance capabilities for a paper-less system will be pursued if the PeopleSoft system is not able to perform such function efficiently and effectively.

Responsible Party: Director, Maintenance Operations and Central Distribution

Estimated Completion Date: For research to be complete by October 13, 2026

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OBSERVATIONS MATRIX (CONTINUED)

2. Work Order System Data Completeness and Accuracy	Risk Rating: High

Observation

During our review, we performed data analytics to assess whether all labor and material costs incurred by the Maintenance and Operations department were fully captured and recorded within corresponding work orders. Our analysis was intended to reconcile departmental expenditures and recorded labor hours to work order–level cost data. However, we noted that the current data capture processes, report query parameters, and system outputs are not sufficient to support a complete and accurate reconciliation of these amounts.

Specifically, work order records contain inconsistencies, missing data elements, and incomplete cost inputs that limit the District's ability to verify whether all relevant labor hours, materials, and vendor-related costs have been fully and accurately recorded at the work order level. Specifically, we noted:

- A report on vendor spend for the period of July 1, 2024, through April 9, 2026, totaled $77,629,652 of maintenance and operations spend. However, a report query specific to work order cost allocated expenditure of $126,258,706 indicating that work order report queries are incorrectly allocating costs that were not actually incurred.

Through inquiry with management and review of system reporting, we noted that current report queries pull duplicate or inaccurate cost information into the work order detail report, limiting management's capability to monitor total spending. The inaccuracy of the reportable data available prohibits any analysis, either through our review or by management, to identify whether all work order associated costs are recorded and complete.

Additionally, in many instances, key cost components are either not systematically captured within the system or are recorded outside of the work order lifecycle. As a result, the District does not maintain a complete or reliable data set to effectively monitor maintenance performance or track the total cost of work performed. Incomplete and inconsistent cost data reduces visibility into critical operational metrics, including labor utilization, work order ownership, cost per work order, and the nature and status of maintenance activity. This limits management's ability to evaluate productivity, assess trends in maintenance spending, benchmark performance across schools or job types, and identify inefficiencies, delays, or unusual cost patterns. Examples of data fields that are not currently captured within the system to accomplish these initiatives include, but are not limited to:

- Supervisor or reviewer approval field and timestamp of approval.
- Technician start and end time of work performed.
- Labor type (regular, overtime, contractor).
- Purchase order or procurement reference tied to the work order.
- Invoice number and payment linkage.
- Asset or system impacted, including asset ID number.
- Contract reference or agreement number for contracted labor work.
- Completion time vs. target (cycle time).

Furthermore, because system-generated reports are dependent on the accuracy and completeness of underlying data, these data quality issues reduce confidence in the reliability of reporting used for operational oversight and decision-making. Without consistent, complete, and reconcilable cost information, management is constrained in its ability to rely on the system as a source of truth for maintenance operations as the system data may not be leveraged effectively as part of ongoing monitoring procedures, or to perform trend analysis of maintenance operations.

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OBSERVATIONS MATRIX (CONTINUED)

2. Work Order System Data Completeness and Accuracy (Continued)

Recommendation

The following is recommended:

A. Update reporting capabilities and investigate and resolve inaccurate data queries for work order cost data.
B. Establish and enforce standardized data governance requirements for work order cost tracking that clearly define required data elements, including labor hours, material costs, vendor invoices, work order ownership, and completion status and timestamps, to promote consistent and complete cost recording across all maintenance activities.
C. Configure system-based controls, where practicable, to require entry of all key cost components within the work order system, including mandatory fields and validation checks to prevent work order closure when required cost information (e.g., labor hours or materials) is missing or incomplete.
D. Integrate or align data sources between financial systems, timekeeping, and the work order system to enable reconciliation of departmental expenditures and labor hours to work order–level cost data and facilitate periodic validation of completeness and accuracy.
E. Implement routine reconciliation procedures to compare recorded work order costs to underlying labor and expenditure data, with clearly defined thresholds for investigation and correction of discrepancies.
F. Develop standardized reporting and dashboards that provide management with reliable, real-time visibility into work order costs, labor utilization, and maintenance activity, to support performance monitoring and data-driven decision-making.
G. Establish a formal and documented supervisory review process requiring management to validate the completeness and accuracy of recorded order costs, including supporting documentation, prior to work order closure.
H. Provide targeted training and communication to maintenance, finance, and supervisory personnel to reinforce expectations for cost recording, documentation, and accountability, and to promote consistent and accurate use of the work order system.

Management's Response

Response: District will research PeopleSoft abilities to standardize reporting, governance requirements, and configure system-based contracts to integrate data resources between financial systems. This will also provide the ability to capture costs and implement routine reconciliation procedures with correct underlying data as developed by the new maintenance service provider. We estimate the results from the service provider to be January 20th, 2027. Estimated completion date will be determined after receipt of results by the service provider. The revised cost allocation query for work orders has already been identified a high priority and communicated to the new service provider with an earlier estimated completion date of September 30, 2026.

Responsible Party: Director, Maintenance Operations and Central Distribution

Estimated Completion Date: September 30th, 2026 and results from provider January 20, 2027.

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OBSERVATIONS MATRIX (CONTINUED)

3. Work Order Service Level Expectations	Risk Rating: High

Observation

A key component of the maintenance function is the ability to effectively prioritize work and timely complete it. While the District's work order system allows Maintenance staff to assign priority levels to work orders, emergency requests are not currently tracked or managed within the system, impacting management's ability to track and monitor urgent requests. Additionally, service time expectations have not yet been established.

Tracking and Oversight of Urgent Requests

The District's work order system primarily distinguishes between "routine" and "scheduled" work; emergency requests are not tracked with their own categorical identifier. To address urgent issues, the District utilizes an alternative process whereby emergency requests are communicated directly to management via the Maintenance Departments customer service hotline, to facilitate immediate response. However, this process operates outside of the system and is not supported by standardized procedures or system functionality to formally capture, classify, and track emergency work orders. Once an emergency request is received, staff must manually track its progress and make prioritization decisions based on their own discretion, without visibility into the rest of the maintenance workload. Because the system does not currently allow staff to log emergency work orders, department leadership is unable to monitor the volume or nature of these requests, making it difficult to identify trends or repeat within specific locations, using specific equipment, or assets.

Timeliness of Work Order Completion

The District has not established formal service level expectations to define work order response or completion timelines. In addition, as noted in **Observation 3**, timestamps documenting the progression of each work order may not be consistently documented, limiting the ability to identify where delays occur or to assess performance at each stage of the process. These factors combined make it difficult for management to monitor staff utilization, efficiency of maintenance work, and any delays in closing out requested work orders. As a result, work order processing and completion are not managed within a consistent, measurable framework, and timeliness is largely dependent on managerial judgment and resource availability. Analysis of sampled work orders identified an average of approximately 154 days between creation and close-out, with completion often recorded significantly after work was performed.

	Work Order Created from Requisition	Work Order Assigned to Technician	Work Completed by Tech	Work Order Reviewed and Approved by Manager	Work Order Closed out in System	Total
Average Days to Complete	1	1	31	Not Captured	121	154

The absence of a standardized and system-integrated prioritization framework and defined performance expectations limit the District's ability to prioritize work effectively and consistently, identify delays or backlogs by priority type, and track critical maintenance activities. This reduces visibility into performance and accountability and increases the risk of delayed response to urgent needs, inefficient resource allocation, and inconsistent service delivery.

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OBSERVATIONS MATRIX (CONTINUED)

3. Work Order Service Level Expectations (Continued)

Recommendation

The following is recommended:

A. Establish standardized prioritization frameworks that assign work orders to clearly defined categories - such as preventive maintenance, scheduled (planned) maintenance, routine service requests, urgent repairs, and emergency work - each supported by defined response and completion expectations.
B. Incorporate emergency request tracking within the work order system.
C. Establish and formally document service level expectations for work order response and completion targets across all maintenance activities, including clearly defined response and completion targets by work order type and priority (e.g., emergency, urgent, routine).
D. Configure system-based capabilities within PeopleSoft, where practicable, to support monitoring of work order timeliness, including tracking response times, completion durations, and work order aging, and identifying exceptions where work orders exceed established thresholds.
E. Develop and implement routine performance monitoring and reporting practices, including KPI reporting related to work order aging and completion.

Management's Response

Response: Service provider has been given a request to address emergency service requests. Estimated completion of updates to occur by December 15th, 2026. District will research PS abilities to define and use appropriate categories for work orders as well as develop reporting capability for performance monitoring. Service provider has been given a request to address emergency service requests.

Responsible Party: Director, Maintenance Operations and Central Distribution

Estimated Completion Date: December 15th, 2026

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OBSERVATIONS MATRIX (CONTINUED)

4. Standard Operating Procedures	Risk Rating: Moderate

Observation

The District has developed a series of procedures and guiding documents supporting discrete components of the maintenance process, including service request creation, work order conversion, time entry, work order completion, and billing processes. While existing documentation provides step-by-step instructions for specific tasks, a comprehensive, standardized framework governing the end-to-end maintenance workflow does not yet exist. Key components of the maintenance process that are not currently defined by standard operating procedures ("SOPs") include:

- Emergency work order handling and prioritization;
- Performance monitoring;
- Inventory management;
- Roles and responsibilities across maintenance tasks;
- Required data elements within the work order system; and
- Supervisory review procedures and cadence;

The absence of a comprehensive set of SOPs limits the Department's ability to promote consistency, accountability, and control across maintenance operations. As a result, the execution of maintenance activities varies across personnel and functions, with processes often dependent on individual experience, interpretation, and informal communication rather than consistently applied standards (as described in **Observation 1** and **2**). Additionally, reliance on decentralized knowledge reduces the District's ability to effectively train new personnel, sustain process improvements, and maintain consistent service delivery over time.

Recommendation

The following is recommended:

A. Perform a SOP gap assessment to identify current procedures that may be performed that are not captured within a documented standard operating procedures. This assessment should include an evaluation of current standard operating procedures to identify their applicability and completeness.
B. Develop and implement comprehensive standard operating procedures governing the end-to-end maintenance work order lifecycle, from initiation through completion and closeout. Consolidate and build upon existing procedural documents into a unified framework that standardizes processes across all maintenance functions and personnel.
C. Formalize procedures for key processes that currently lack documentation or rely on informal practices, including but not limited to emergency work order handling, work order prioritization criteria, performance monitoring, and inventory management.

Management's Response

Response: Research possible strategies to address the more efficient strategy to develop the SOP, such as obtaining example SOP for similar school districts and/or hiring a consultant with K-12 facilities operations experience, CMMS/work-order process expertise, and the ability to perform both SOP development and a gap assessment of current maintenance practices.

Responsible Party: Deputy Superintendent of Operations

Estimated Completion Date: December 15th, 2026

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OBSERVATIONS MATRIX (CONTINUED)

5. Warranty Management	Risk Rating: Moderate

Observation

Certain high-cost equipment and complex assets purchased by the District come with a manufacturer's warranty. These warranties exist to provide assurance to the District that the product they are purchasing is of good quality and will perform as expected. If the product fails within the warranty period, and the District has complied with any required maintenance activities for that asset, the manufacturer is responsible for repairs or replacements.

During our review, we noted the District does not track active warranties at the asset level within a centralized or formalized platform. Instead, warranty management is a decentralized process that relies on individual shop supervisors to manually identify and initiate warranty claims. Although we did not identify any samples with missed opportunities for warranty usage or inappropriate management of warranties, without a centralized listing of assets and their active warranties, there is no consistent or efficient way to monitor warranty coverage, increasing the risk of missed opportunities for cost savings and potential compliance issues.

In addition, the District does have a process to closely monitor certain assets with unique warranties, such as roofing, which is calculated by square footage. Without a formal tracking system for all other asset types, the District may fail to meet these obligations, leading to warranty voidance and unnecessary out-of-pocket repair costs.

Without a comprehensive, centrally managed warranty system, assets under warranty may be inadvertently repaired at the District's expense rather than under the manufacturer's agreement, resulting in avoidable financial expenditure. The lack of a centralized warranty system also creates operational inefficiencies, as supervisors must manually determine coverage, which can lead to delays, inconsistent warranty claims, and extended asset downtime.

Recommendation

The following is recommended:

A. Extend the use of PeopleSoft's asset management module to cover maintenance warranty tracking. Through our discussions with Management, we learned the District already uses PeopleSoft for asset management, which also has the capability to integrate warranty tracking. Since asset information is already recorded in the system, incorporating warranty tracking may be a logical extension of existing processes, providing a streamlined and centralized approach to managing warranties.
B. Develop and implement warranty standard operating procedures, defining responsible parties, data upload requirements, and monitoring procedures.

Management's Response

Response: The district staff will explore use of PeopleSoft's Asset Management module for warranty tracking and develop standard operating procedures.

Responsible Party: Deputy Superintendent of Operations

Estimated Completion Date: December 15th, 2026

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APPENDIX: RESULTS ROADMAP

Maintenance Operations Maturity Model

The Maintenance Operations Maturity Model below provides an assessment of the District's current capabilities across key functional areas and outlines a clear path for advancing toward more standardized, data-driven, and optimized maintenance operations.



Assessment Dimensions	Ad hoc	Defined	Managed	Optimized
	Informal and reactive maintenance operations. Processes are paper based with minimal standardization.	Core Processes documented. Basic system utilization in place with some consistency across teams.	Standardized processes across the department. Data-driven decision making with active monitoring of KPIs.	Forward looking operations. Predictive maintenance, real-time dashboards, and strategic resource planning.
Work Order Management & Documentation	Paper-based work orders. Technicians carry notebooks and turn in tickets inconsistently. Key fields are frequently missing.	Work orders are entered into the system with required fields enforced. Technicians submit documentation within defined timeframes.	Work order data is captured electronically in real time. Mobile applications allow field entry.	Automated workflows route work orders through intake, planning, execution, and QA.
Priority Classification & Emergency Response	No formal priority classification in the system. Work orders are prioritized from knowledge or site request.	Priority levels are defined and documented (e.g., Emergency, Critical, Urgent, Routine). The system flags work orders by priority.	Priority levels are enforced in the system with defined response and completion times. Compliance is monitored through KPIs.	Predictive analytics identify potential emergencies before they occur. Real-time dashboards track response times against agreements.
Technology & System Utilization	ERP system not in place or underutilized. Supplemental tracking done outside of system.	PeopleSoft work order module is configured with required data fields. Staff are trained on system entry.	Full utilization of PeopleSoft for work order lifecycle, cost tracking, and reporting. Integration with procurement.	Advanced reporting dashboards, mobile field applications, automated workflow routing, and integration with asset management and inventory
Workforce & Contractor Management	Minimal in-house staff and informal contractor oversight.	Workforce needs identified. Contractor performance is tracked. Roles and responsibilities are documented.	Workforce is defined with in-house/outsourced technician thresholds. Contractor KPIs monitored. Staff cross-training in place.	Strategic workforce planning aligned to facility needs. Succession planning, talent pipeline, and contractor performance-based renewals.
Quality Assurance & Supervisory Oversight	Work order completion relies on paper trail. Some technicians may not return tickets timely.	QA review checklist is established. Supervisors review work orders before closure. Timelines for ticket submission are enforced.	Multi-level QA review. Systematic spot checks. Requestor satisfaction feedback loop established.	Automated compliance checks. Real-time exception reporting and trend analysis.
Inventory & Parts Management	No centralized parts inventory.	Critical parts inventory is established. Min/max stock levels defined for high-use items. Parts costs are tracked by work order.	Centralized inventory management integrated within management system. Vendor relationships formalized through contracts	Predictive parts forecasting based on maintenance history. Vendor-managed inventory for high-volume items. Full cost visibility by asset/work order.

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APPENDIX: RESULTS ROADMAP (CONTINUED)

Recommendations Roadmap

The roadmap below is a suggested prioritization and timeline schedule to help management identify quick wins, mid-term improvements, and long-term goals. Estimated time to complete reflects a prospective approach, and may not reflect or capture operational limitations, resource constraints, or additional factors that may affect implementation of one or more of the suggested recommendations.

Recommendation	Obs. #	Month 1	2	3	4	5	6	7	8	9	10	11	12
Digitize the work order process and eliminate paper-based tracking.	1												
Enforce required data fields on all work orders and correct data capture inaccuracies.	2												
Establish a formal work order priority classification system and service level expectations.	3												
Establish Asset-Level Warranty Management Process	4												
Develop/update SOPs and policies for maintenance operations.	5	Ongoing											

Color Legend

Planning | Implementation

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APPENDIX: RESULTS ROADMAP (CONTINUED)

Recommendations to Implement

The following recommendations are organized into short-term, mid-term, and long-term priority levels to support management in sequencing efforts and allocating resources in a structured and practical manner. This prioritization is intended to provide a clear roadmap that reflects the relative complexity, effort, and impact of each recommendation, allowing the District to focus first on foundational improvements while planning for more advanced capabilities over time.

Short-term recommendations are designed to address immediate gaps and establish baseline consistency across maintenance operations. These actions generally require limited effort and can be implemented using existing resources or with minimal process changes. By focusing on standardizing key procedures, improving data entry practices, and clarifying roles and expectations, the District can quickly strengthen control and create a more stable operational foundation.

Mid-term recommendations build upon these initial improvements and introduce more structured processes, enhanced oversight, and expanded use of data. These efforts typically require greater coordination across departments, as well as incremental changes to systems or workflows. Implementing these actions will support more efficient resource management, improve visibility into performance, and enable more consistent monitoring of maintenance activities.

Long-term recommendations represent more advanced capabilities and are intended to support the District's transition to a more mature, forward-looking maintenance function. These initiatives often involve broader strategic changes, such as implementing preventative maintenance programs, enhancing system capabilities, or leveraging data analytics for predictive decision-making. While these efforts require more significant investment and planning, they position the District to operate more proactively and optimize long-term outcomes.

This phased approach is intended to serve as a practical roadmap; however, management's prioritization and timing of implementation may be influenced by resource constraints, competing initiatives, and evolving operational needs. As such, the recommended sequencing should be viewed as flexible, with the understanding that certain activities may be accelerated, deferred, or adjusted based on the District's broader strategic direction.

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APPENDIX: RESULTS ROADMAP (CONTINUED)

Recommendations to Implement (Continued)

1. Digitize the Work Order Process

Current State	Optimal State	Implementation Steps
• The work order process is primarily paper-based. Technicians carry physical notebooks containing their assigned tickets and submit them at the end of the day. • Paper timesheets are handwritten. This creates delays in data entry, risks of lost documentation, and limits real-time visibility into work order status.	• All work order activity is captured electronically through the District's ERP system (PeopleSoft) or a mobile extension. • Technicians enter labor hours, notes, and completion status in real time from the field. • Paper notebooks are eliminated, and supervisors have real-time visibility into work order progress and technician activity.	**Short Term** **1D:** Establish standardized procedures requiring timely entry of work order updates, including status changes, labor hours, and material costs, to promote accurate and complete records and improve visibility into work order progress. **1F:** Develop and enforce a supervisory review and approval process requiring management to validate work order completion, supporting documentation, and recorded costs within the system prior to closure. **1G**: Provide training to all technicians on electronic work order entry. **Mid Term** **1B:** Eliminate the use of printed work orders, where practicable, and implement mobile or system-based tools that allow technicians to record labor hours, update job status, and document completion directly within the system at the point of service. **1C:** Configure system controls to capture and maintain required supporting documentation, including labor hours and vendor invoices, within the system at the time of entry, reducing reliance on manual transcription, scanning, and delayed uploads. **Long Term** **1A:** Transition the work order process from a paper-based approach to a fully system-enabled workflow, requiring all work orders to be created, assigned, updated, and closed within the District's system to promote real-time visibility and centralized tracking of all maintenance activities. **1E:** Implement system-based reporting and dashboards to provide management with real-time visibility into the status of open work orders, including backlog, aging, completion timelines, and associated costs.

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APPENDIX: RESULTS ROADMAP (CONTINUED)

Recommendations to Implement (Continued)

2. Promote Accurate and Complete Data Entry and Analysis

Current State	Optimal State	Implementation Steps
• Work orders frequently lack key information: ○ Requestor identity is missing on emergency work orders. ○ Labor hours are not consistently recorded. ○ Assigned technician is not always documented. • Some PeopleSoft fields are not as robust as the legacy JD Edwards system. • District is still developing procedures within PeopleSoft.	• All work orders contain complete and accurate data including: ○ Requestor name. ○ Assigned technicians. ○ Labor hours. ○ Parts / material used. ○ Priority level. ○ Start and completion dates. ○ Supervisor sign-off. • Required fields are system-enforced to prevent incomplete submissions.	**Short Term** **2A:** Update reporting capabilities and investigate and resolve inaccurate data queries for work order cost data. **2B:** Establish and enforce standardized data governance requirements for work order cost tracking that clearly define required data elements, including labor hours, material costs, vendor invoices, work order ownership, and completion status and timestamps, to promote consistent and complete cost recording across all maintenance activities. **2E:** Implement routine reconciliation procedures to compare recorded work order costs to underlying labor and expenditure data, with clearly defined thresholds for investigation and correction of discrepancies. **2G:** Establish a formal and documented supervisory review process requiring management to validate the completeness and accuracy of recorded work order costs, including supporting documentation, prior to work order closure. **2H:** Provide targeted training and communication to maintenance, finance, and supervisory personnel to reinforce expectations for cost recording, documentation, and accountability, and to promote consistent and accurate use of the work order system. **Mid Term** **2C:** Configure system-based controls, where practicable, to require entry of all key cost components within the work order system, including mandatory fields and validation checks to prevent work order closure when required cost information (e.g., labor hours or materials) is missing or incomplete. **Long Term** **2D:** Integrate or align data sources between financial systems, timekeeping, and the work order system to enable reconciliation of departmental expenditures and labor hours to work order–level cost data and facilitate periodic validation of completeness and accuracy. **2F:** Develop standardized reporting and dashboards that provide management with reliable, real-time visibility into work order costs, labor utilization, and maintenance activity, to support performance monitoring and data-driven decision-making.

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APPENDIX: RESULTS ROADMAP (CONTINUED)

Recommendations to Implement (Continued)

3. Establish Formal Priority Classification System and Service Level Expectations

Current State	Optimal State	Implementation Steps
• The current system does not flag work orders by priority. Preventative maintenance work orders are labeled as "Scheduled". All others, including Emergency work orders, are listed as "routine". • Prioritization is based on institutional knowledge and phone calls to managers rather than a systematic, documented process.	• All work orders are assigned a priority level upon intake based on defined criteria. • The system distinguishes between emergency and non-emergency work, with defined response and completion times for each level. • Priority classification drives scheduling, resource allocation, and escalation.	**Short Term** **3A**: Establish standardized prioritization frameworks that assign work orders to clearly defined categories - such as preventive maintenance, scheduled (planned) maintenance, routine service requests, urgent repairs, and emergency work - each supported by defined response and completion expectations, for example: • Emergency: 1-hour response, 24-hour completion. • Critical: 4-hour response, 48-hour completion. • Urgent: 8-hour response, 7-day completion. • Routine: As scheduled, as-needed. **3C:** Establish and formally document service level expectations for work order response and completion targets across all maintenance activities, including clearly defined response and completion targets by work order type and priority (e.g., emergency, urgent, routine). **Mid Term** **3B:** Incorporate emergency request tracking within the work order system. **3E:** Develop and implement routine performance monitoring and reporting practices, including KPI reporting related to work order aging and completion. **Long Term** **3D:** Configure system-based capabilities within PeopleSoft, where practicable, to support monitoring of work order timeliness, including tracking response times, completion durations, and work order aging, and identifying exceptions where work orders exceed established thresholds.

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APPENDIX: RESULTS ROADMAP (CONTINUED)

Recommendations to Implement (Continued)

4. Develop and Update SOPs and Policies for Maintenance Operations

Current State	Optimal State	Implementation Steps
• The District does not have comprehensive, up-to-date Standard Operating Procedures (SOPs) governing maintenance operations. • Certain processes are understood by staff, but many activities are performed based on experience and institutional knowledge rather than formalized guidance.	• The District maintains a comprehensive, standardized set of SOPs and supporting policies that define all key maintenance processes and expectations. • SOPs provide clear, step-by-step guidance for staff and are aligned with system workflows (e.g., PeopleSoft) to promote consistent execution. • Policies and SOPs clearly define: ○ Roles and responsibilities for all participants in the maintenance process (e.g., technicians, supervisors, managers). ○ Standard workflows for work order intake, prioritization, assignment, execution, and closure. ○ Documentation requirements for all work orders (e.g., required data fields, timing of submission) ○ Emergency work order protocols and escalation procedures. ○ Inventory, procurement, and cost tracking procedures. • SOPs are actively used as training tools for new staff and as a reference for existing personnel.	**Short Term** **4A:** Perform a SOP gap assessment to identify current procedures that may be performed that are not captured within a documented standard operating procedures. **Mid Term** **4C:** Formalize procedures for key processes that currently lack documentation or rely on informal practices, including but not limited to: emergency work order handling, work order prioritization criteria, performance monitoring, and inventory management. **Long Term** **4B**: Develop and implement comprehensive standard operating procedures governing the end-to-end maintenance work order lifecycle, from initiation through completion and closeout. Consolidate and build upon existing procedural documents into a unified framework that standardizes processes across all maintenance functions and personnel.

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APPENDIX: RESULTS ROADMAP (CONTINUED)

Recommendations to Implement (Continued)

5. Establish Asset-Level Warranty Management Process

Current State	Optimal State	Implementation Steps
• The District does not maintain a centralized process for tracking warranties across all maintainable assets. Warranty management is performed in a decentralized manner, with individual shop supervisors responsible for identifying and initiating warranty claims.	• Warranty information is centrally tracked at the asset level within a single system of record. Each asset includes associated warranty details such as coverage terms, expiration dates, vendor responsibilities, and required maintenance conditions. • Work orders are linked to asset records, allowing personnel to identify warranty applicability prior to initiating repairs. • including preventative maintenance and inspections, are monitored to oversee compliance and preservation of coverage.	**Short Term** **5B**: Develop and implement warranty standard operating procedures, defining responsible parties, data upload requirements, and monitoring procedures. **Mid Term** **Long Term** **5A:** Extend the use of PeopleSoft's asset management module to cover maintenance warranty tracking. Through our discussions with Management, we learned the District already uses PeopleSoft for asset management, which also has the capability to integrate warranty tracking. Since asset information is already recorded in the system, incorporating warranty tracking may be a logical extension of existing processes, providing a streamlined and centralized approach to managing warranties.

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AGENDA ITEM NO. 4.2

School Board of Manatee County
September 1, 2026 - Workshop

Title
Annual Investment Report Fiscal Year Ending June 30, 2026

Executive Summary
Mr. Dominick Cristofaro and Mr. John Scott of Deep Blue Investment Advisors will provide the Board with a briefing on the Annual Investment Report Fiscal Year Ending June 30, 2026.

Contact
Submitting Department: Business Services
Initiated by: Rachel Sellers, Deputy Superintendent of Business Services

Attachments:
Annual Investment Report Presentation - Year Ending June 30, 2026

FLFIT
FLORIDA FIXED INCOME TRUST

Presented by:

Dominick Cristofaro
Director, Client Advisory and Client Services

John Scott
Client Advisor, Client Advisory and Client Services

Annual Portfolio Report

July 1, 2025 - June 30, 2026

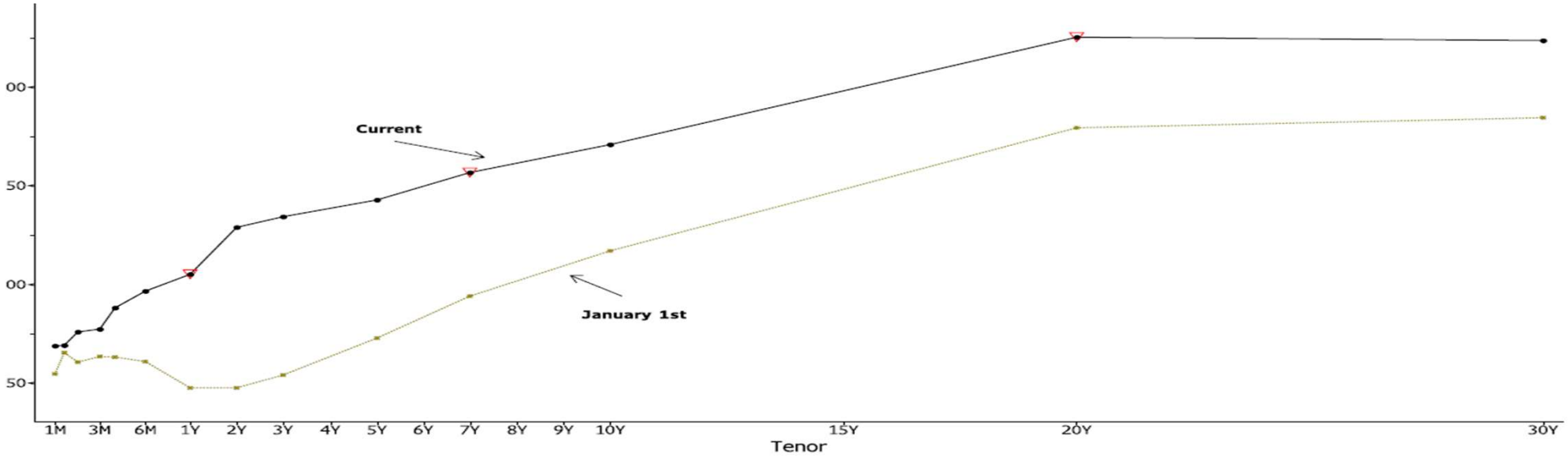
Current Market Conditions

Interest Rates:

- The Federal Reserve: The Federal Open Market Committee (FOMC) met on July 28-29 and held the federal funds target range steady at 3.50%-3.75% for the fifth consecutive meeting. Three of the twelve voting members dissented in favor of a 25-basis-point increase. Although the Committee left the short-term rate unchanged, longer-term yields moved higher as markets continued to price elevated inflation risk and a higher-for-longer policy path.

- Upcoming FOMC Meeting: The next FOMC meeting is scheduled for September 15-16, where expectations remain finely balanced on whether the Fed will raise rates. As the meeting approaches, the Committee will continue to focus on incoming data to determine the appropriate path for policy.

- U.S. Treasury Curve: Across the curv, treasury rates are notably higher since the beginning of the year. After the last Fed meeting, we had a notable bear steepening, where long-term rates sell off far faster than short-term rates



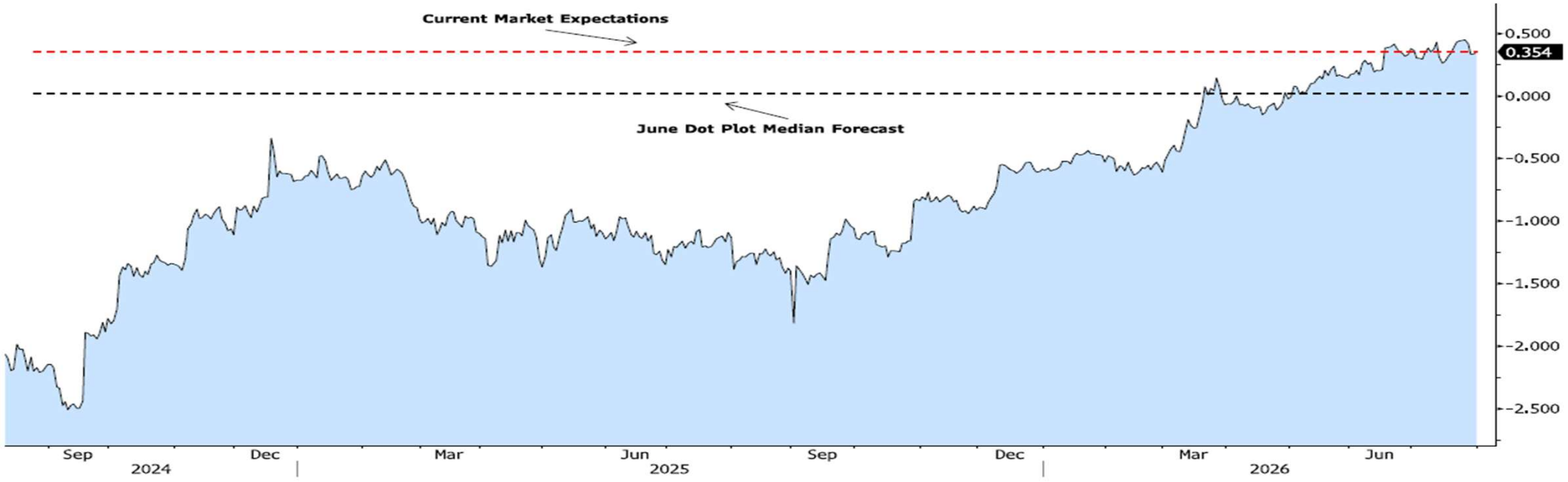
Source: Bloomberg LP

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Current Market Conditions

The Federal Reserve – Continued Pause

- Rate Cut/Hike Expectations: Market participants pulled back some near-term hike odds after the July FOMC hold, but September hike probability remains elevated at roughly 65%. The combination of a firm 2% inflation commitment from Chair Warsh, three formal dissents, and continued economic resilience has kept the possibility of further tightening firmly on the table.
- Labor Market: Nonfarm payrolls averaged roughly 111k over the last three months after the soft June print and downward revisions to prior months. The unemployment rate held near 4.2%. The labor market remains stable enough to give the Federal Reserve room to stay focused on inflation.
- Inflation / Growth: Ongoing disruptions tied to the Middle East conflict continue to affect energy and related supply chains, keeping upside risk to inflation in focus. Consumer inflation expectations have moved higher in recent surveys, reinforcing the challenge facing policymakers as they work to return inflation to the 2% target.

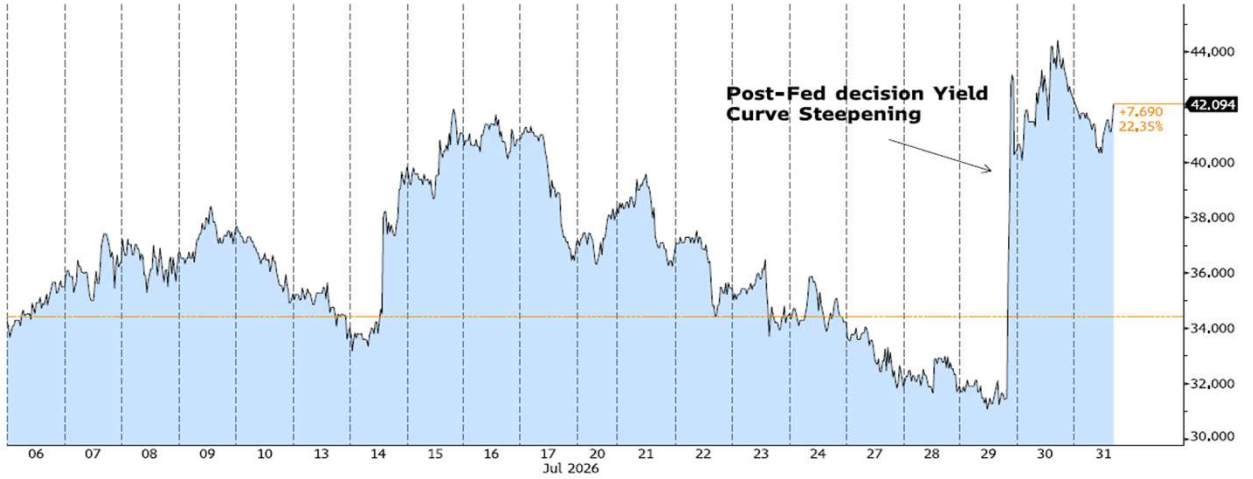


Source: Bloomberg

Current Market Conditions

Yield Curve Steepening

- The 2-year/10-year yield curve steepened sharply after Kevin Warsh announced another pause on rates, implying the Fed is losing control of the inflation narrative.



Long-Term Yields

- The 30-year treasury yield is approaching 20-year highs as investor inflation expectations begin to reaccelerate. The longer the Fed refuses to raise rates, the higher inflation expectations can become.



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Investment Summary

Investment Summary as of June 30, 2026

Investments	Average Maturity		Fair Value
FL FIT Cash Pool	80 Days	$	56,548,564.84
FL FIT Enhanced Cash Pool	438 Days	$	281,974.95
FL FIT Cash Pool - Millage	80 Days	$	12,442,241.11
Florida PRIME	53 Days	$	125,636,389.06
Florida PALM	51 Days	$	55,361,578.72
Florida CLASS	50 Days	$	56,909,947.71
Subtotal		$	307,180,696.39

Bond Proceeds	Average Maturity		Fair Value
FL FIT Cash Pool - COPS 2023A	80 Days	$	7,669,494.21
FL FIT Choice Pool Jun 27 - COPS 2023A	72 Days	$	10,120,205.48
FL FIT Cash Pool - COPS 2025A	80 Days	$	27,778,341.92
FL FIT Choice Pool Jun 27 - COPS 2025A	122 Days	$	42,011,614.63
US Bank Money Market Account - COPS 2026A	N/A	$	210,719,319.41
Subtotal		$	298,298,975.65
Total Investments		$	605,479,672.04

Investment Ratings as of June 30, 2026	S&P	Moodys	Fitch
FL FIT Cash Pool	-	-	AAAf/S1
FL FIT Enhanced Cash Pool	-	-	AAAf/S1
FL FIT Choice Pool	-	-	AAAf
Florida PRIME	AAAm	-	-
Florida PALM	AAAm	-	-
Florida CLASS	AAAm	-	-
US Bank Money Market Account	N/A	N/A	N/A

***Does not include balances held at JP Morgan.**

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Portfolio Statistics

Portfolio Statistics as of June 30, 2026

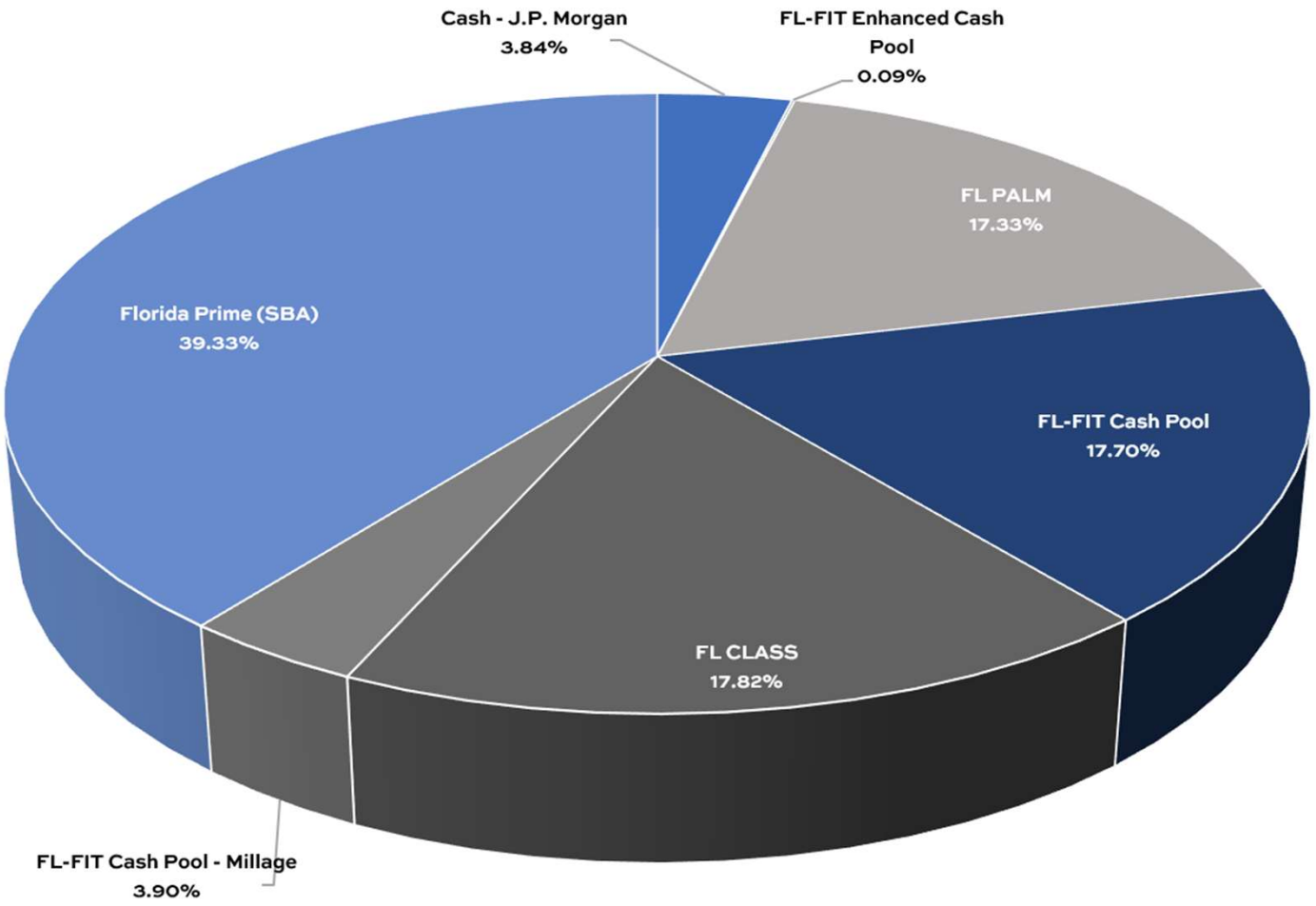
Investments		Market Value + Accrued		Fiscal Year 2026 Earned Income		Change in Fair Market Value
FL FIT Cash Pool	$	56,548,564.84	$	2,474,583.28	$	-
FL FIT Enhanced Cash Pool	$	281,974.95	$	12,125.95	$	(2,008.77)
FL FIT Cash Pool - Millage	$	12,442,241.11	$	637,307.49	$	-
Florida PRIME	$	125,636,389.06	$	4,405,344.85	$	-
Florida PALM	$	55,361,578.72	$	2,027,803.37	$	-
Florida CLASS	$	56,909,947.71	$	2,009,635.35	$	-
Subtotal	$	307,180,696.39	$	11,566,800.29	$	(2,008.77)

Bond Proceeds		Market Value + Accrued		Fiscal Year 2026 Earned Income		Change in Fair Market Value
FL FIT Cash Pool - COPS 2023A	$	7,669,494.21	$	684,725.66	$	-
FL FIT Choice Pool Jun 26 - COPS 2023A	$	-		$688,965.80	$	-
FL FIT Choice Pool Jun 27 - COPS 2023A	$	10,120,205.48		$120,205.48	$	-
FL FIT Cash Pool - COPS 2025A	$	27,778,341.92	$	1,196,999.71	$	-
FL FIT Choice Pool Jun 26 - COPS 2025A	$	-		$3,425,065.03	$	-
FL FIT Choice Pool Jun 27 - COPS 2025A	$	42,011,614.63		$3,425,065.03	$	-
US Bank Money Market Account - COPS 2026A	$	210,719,319.41		$1,728,018.31	$	-
Subtotal	$	298,298,975.65	$	11,269,045.02	$	-
Total	$	605,479,672.04	$	22,835,845.31	$	(2,008.77)
				Total Change in Value	$	22,833,836.54

*** Does not include balances held at JP Morgan.**

Characteristics

Portfolio Allocation as of 6/30/2026



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Asset Allocation Compliance

Cash and Investment Account Balances
As of June 30, 2026

Authorized Investment - Sector Type		*Book Value*	*Current Allocation*	*Permitted By Policy*	*Issuer*	*In Compliance*	*Maturity*	*Rating*
Compensating Bank Balance	$	12,259,035.98	3.84%	N/A	N/A	N/A	N/A	N/A
Florida Prime Fund	$	125,636,389.06	39.33%	100%	N/A	Yes	N/A	AAAm
US Government Securities	$	-	0.00%	100%	N/A	Yes	5 yrs	rated
US Government Agency Bonds	$	-	0.00%	50%	25%	Yes	5 yrs	rated
Government Sponsored Enterprised (GSE)	$	-	0.00%	80%	50%	Yes	5 yrs	rated
Repurchase Agreements	$	-	0.00%	50%	25%	Yes	30 Days	A
Time Deposits or Savings Accounts	$	-	0.00%	25%	15%	Yes	1 yr	N/A
Commercial Paper	$	-	0.00%	35%	10%	Yes	270 days	A1/P1
Corporate Notes	$	-	0.00%	15%	5%	Yes	3 yrs	A
State / Local Taxable & Tax Exempt Debt	$	-	0.00%	20%	10%	Yes	3 yrs	A
Money Market Funds	$	-	0.00%	100%	50%	Yes	WAM < 60 Days	AAAm
Short Term Bond Funds	$	-	0.00%	25%	10%	Yes	3 year duration	AAf
Intergovernment Investment Pools	$	181,544,307.33	56.83%	100%	50%	Yes	N/A	AAAm / Aaf
Total	***$***	***319,439,732.37***	***100.00%***					

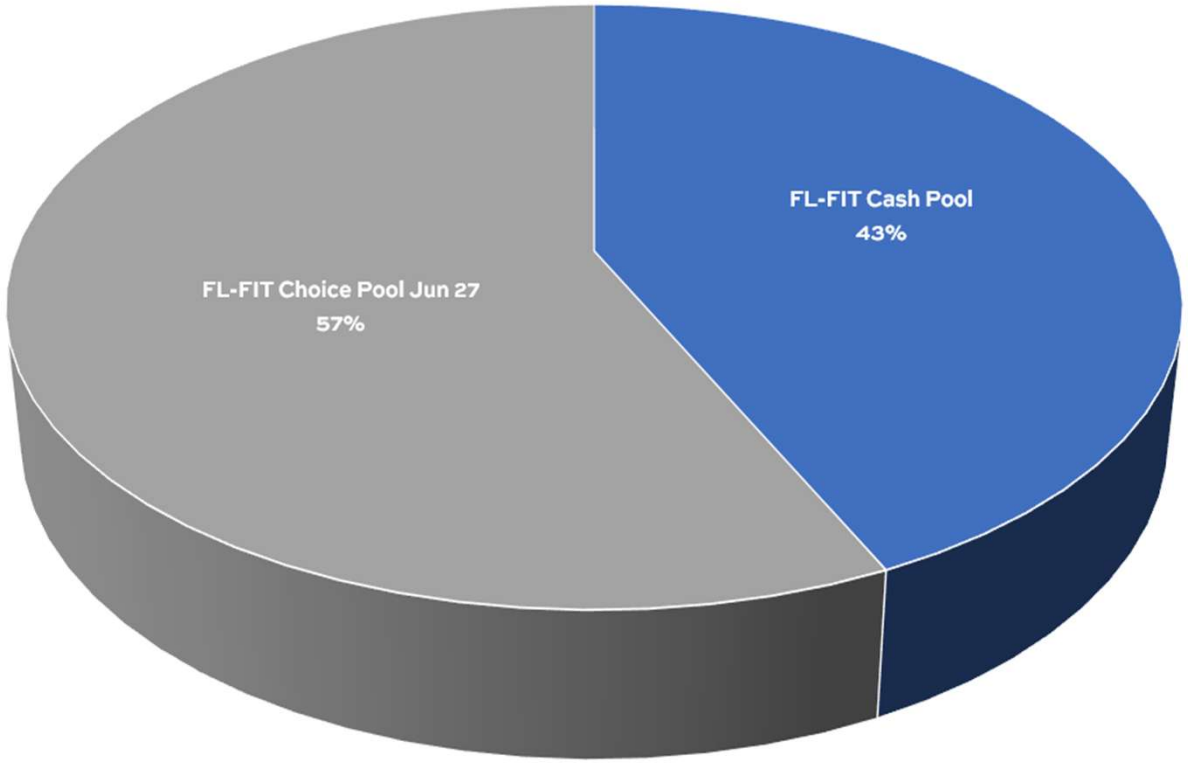
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Asset Allocation Compliance

Authorized Investment - Sector Type		*Book Value*	*Current Allocation*	*Individual Issue Limits*	*In Compliance*
Compensating Bank Balance					
JP Morgan	$	12,259,035.98	3.84%	N/A	N/A
Florida Prime Fund					
Florida Prime (SBA)	$	125,636,389.06	39.33%	100%	Yes
US Government Securities			0.00%	N/A	Yes
US Government Agency Bonds			0.00%	25%	Yes
Government Sponsored Enterprised (GSE)			0.00%	50%	Yes
Repurchase Agreements			0.00%	25%	Yes
Time Deposits or Savings Accounts			0.00%	15%	Yes
Commercial Paper			0.00%	10%	Yes
Corporate Notes			0.00%	5%	Yes
State / Local Taxable & Tax Exempt Debt			0.00%	10%	Yes
Money Market Funds			0.00%	50%	Yes
Short Term Bond Funds			0.00%	10%	Yes
Intergovernment Investment Pools					
FL PALM	$	55,361,578.72	17.33%	50%	Yes
FL-FIT Cash Pool *	$	56,548,564.84	17.70%	50%	Yes
FL-FIT Enhanced Cash Pool	$	281,974.95	0.09%	50%	Yes
FL-FIT Cash Pool - Millage *	$	12,442,241.11	3.90%	50%	Yes
FL CLASS	$	56,909,947.71	17.82%	50%	Yes
Total	***$***	***319,439,732.37***	***100.00%***		

Characteristics

Portfolio Allocation as of 6/30/2026
COPS 2023A Accounts



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Asset Allocation Compliance

Cash and Investment Account Balances

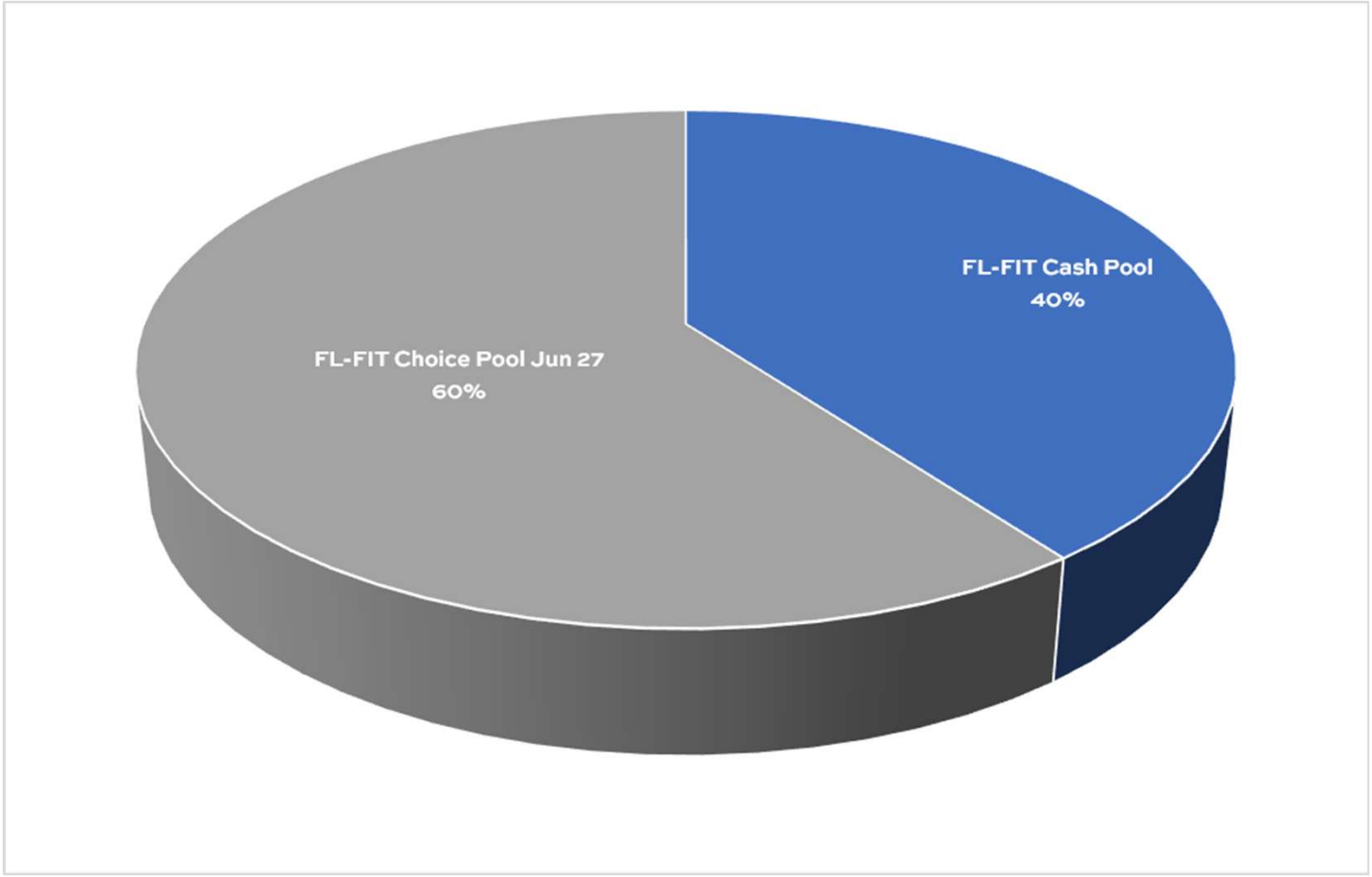
COPS 2023A as of June 30, 2026

Authorized Investment - Sector Type		*Book Value*	*Current Allocation*	*Permitted By Policy*	*In Compliance*
Compensating Bank Balance	$	-	0.00%	N/A	Yes
Florida Prime	$	-	0.00%	100%	Yes
US Government Securities	$	-	0.00%	100%	Yes
US Government Agency Bonds	$	-	0.00%	100%	Yes
Government Sponsored Enterprised (GSE)	$	-	0.00%	100%	Yes
Repurchase Agreements	$	-	0.00%	100%	Yes
Time Deposits or Savings Accounts	$	-	0.00%	100%	Yes
Commercial Paper	$	-	0.00%	100%	Yes
Corporate Notes	$	-	0.00%	100%	Yes
State / Local Taxable & Tax Exempt Debt	$	-	0.00%	100%	Yes
Money Market Funds	$	-	0.00%	100%	Yes
Short Term Funds	$	-	0.00%	100%	Yes
Intergovernment Investment Pools	$	17,789,699.69	100.00%	100%	Yes
Total	***$***	***17,789,699.69***	***100.00%***		

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Characteristics

Portfolio Allocation as of 6/30/2026
COPS 2025A Accounts



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Asset Allocation Compliance

Cash and Investment Account Balances

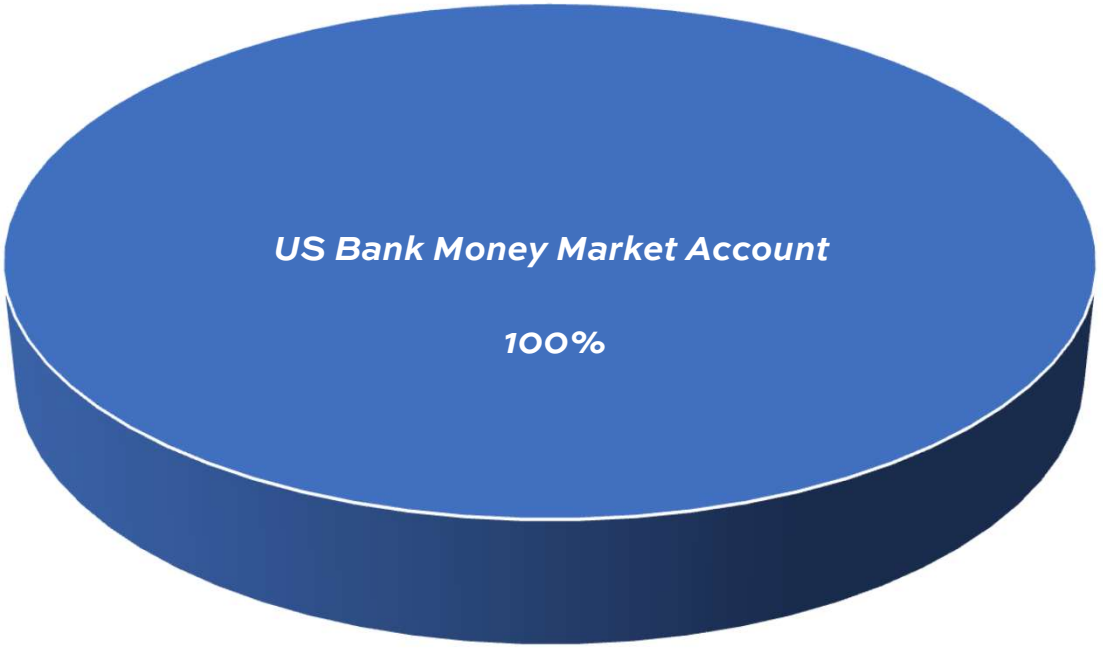
COPS 2025A as of June 30, 2026

Authorized Investment - Sector Type		*Book Value*	*Current Allocation*	*Permitted By Policy*	*In Compliance*
Compensating Bank Balance	$	-	0.00%	N/A	Yes
Florida Prime	$	-	0.00%	100%	Yes
US Government Securities	$	-	0.00%	100%	Yes
US Government Agency Bonds	$	-	0.00%	100%	Yes
Government Sponsored Enterprised (GSE)	$	-	0.00%	100%	Yes
Repurchase Agreements	$	-	0.00%	100%	Yes
Time Deposits or Savings Accounts	$	-	0.00%	100%	Yes
Commercial Paper	$	-	0.00%	100%	Yes
Corporate Notes	$	-	0.00%	100%	Yes
State / Local Taxable & Tax Exempt Debt	$	-	0.00%	100%	Yes
Money Market Funds	$	-	0.00%	100%	Yes
Short Term Funds	$	-	0.00%	100%	Yes
Intergovernment Investment Pools	$	69,789,956.55	100.00%	100%	Yes
Total	***$***	***69,789,956.55***	***100.00%***		

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Characteristics

Portfolio Allocation as of 6/30/2026
COPS 2026A Accounts



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Asset Allocation Compliance

Cash and Investment Account Balances

COPS 2026A as of June 30, 2026

Authorized Investment - Sector Type		*Book Value*	*Current Allocation*	*Permitted By Policy*	*In Compliance*
Compensating Bank Balance	$	-	0.00%	N/A	Yes
Florida Prime	$	-	0.00%	100%	Yes
US Government Securities	$	-	0.00%	100%	Yes
US Government Agency Bonds	$	-	0.00%	100%	Yes
Government Sponsored Enterprised (GSE)	$	-	0.00%	100%	Yes
Repurchase Agreements	$	-	0.00%	100%	Yes
Time Deposits or Savings Accounts	$	210,719,319.41	100.00%	100%	Yes
Commercial Paper	$	-	0.00%	100%	Yes
Corporate Notes	$	-	0.00%	100%	Yes
State / Local Taxable & Tax Exempt Debt	$	-	0.00%	100%	Yes
Money Market Funds	$	-	0.00%	100%	Yes
Short Term Funds	$	-	0.00%	100%	Yes
Intergovernment Investment Pools	$	-	0.00%	100%	Yes
Total	***$***	***210,719,319.41***	***100.00%***		

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PRESENTERS' BIO

David Jang

David Jang

Chairman

35 Years Investment Experience

David Jang is the Managing Partner/CEO of Deep Blue Investment Advisors and directs the firm's strategic growth. David's investment advisory experience, client-focused approach and understanding of the multiple components affecting local governments enables him to provide valuable insight to treasury management, investment management and consulting clients. David routinely speaks at Florida's Government associations, chapters, conferences and CPE seminars which address local, current economic conditions and challenges facing Florida's entities. He serves on the firm's credit and investment committees and is the President of the US Fixed Income Trust.

Prior to joining Deep Blue Investment Advisors, David spent 12 years working with Florida local government clients and 35 years overall in investment advisory services.

David earned his Bachelor's degree in Economics from the Wharton School, University of Pennsylvania. He earned the Association of Financial Professionals (AFP) designation of Certified Treasury Professional (CTP). David is a Registered Investment Advisor with the Florida Department of Financial Regulation.



PRESENTERS' BIO

Brent Wertz

Brent Wertz

Chief Executive Officer/President

26 Years Investment Experience

Brent Wertz is the Managing Partner at Deep Blue Investment Advisors. Brent provides strategic leadership for the company and is responsible for overseeing all aspects of the firm's investment process. He heads implementation of the firm's investment strategies and portfolio risk management. He serves on the firm's investment and credit committees.

Brent started Deep Blue Investment Advisors based on his experience serving as a consultant to special taxing districts throughout the State of Florida assisting these districts in bond offerings, assessment allocation, and collections as well as assisting District Managers with treasury management.

Brent is a graduate of Virginia Military Institute with a B.A., Economics. Brent received his Master's in Business Administration from the University of Tampa



PRESENTERS' BIO

Benjamin Streed

Benjamin Streed, CFA

Chief Investment Officer

17 Years Investment Experience

Benjamin Streed is the Chief Investment Officer. As CIO, he is an integral component of our firmwide commitment to attract and retain industry leaders who will better service our clients and local communities. His focused efforts to build out our front, middle, and back office will position us for continued growth.

Before becoming CIO, he served as CFA Director of Fixed Income for several years. In this role he worked with investment professionals to deliver comprehensive, custom, diversified portfolio management strategies for separately managed accounts, consulting clients, and the U.S. Fixed Income Trust local government investment pools. Benjamin will continue directing the Portfolio Management team and serving on the firm's investment and credit committees. He will further develop as a thought leader in the investment space — attending industry seminars and speaking engagements to educate our clients and prospects.

Prior to joining Deep Blue, Benjamin served as a fixed income portfolio strategist with Wells Fargo Private Bank. There, he was a member of the investment strategy committee and the strategic and tactical asset allocation sub-committees. He has also served as an investment analyst and portfolio manager where he focused on providing unique investment solutions for high-net-worth families.

Benjamin earned a Bachelor of Science degree in business administration with a focus on finance from Emory University and a Master of Science in finance (MSF) from Georgetown University where he graduated as class valedictorian. He is a CFA® charter holder and frequently volunteers his time with the CFA curriculum advisory committee and the Georgetown MSF alumni council.

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PRESENTERS' BIO

Dominick Cristofaro

Dominick Cristofaro

Director of Client Advisory and Client Services

33 Years Investment Experience

Dominick Cristofaro is a Director, Client Advisory Services. Dominick is responsible for developing and servicing client relationships, including cities, counties, special districts, and other public entities.

Prior to joining Deep Blue Investment Advisors, Dominick spent 8 years with the District School Board of Pasco County where he served as Treasurer and Director of Finance Services. Prior to Pasco County, he has a wide array of investment experience including financial advising, managing institutional portfolios, and trading.

Dominick received his Master's in Business Administration from the University of Hartford and his Bachelors of Science in Business Administration from the University of Connecticut in Storrs, CT. He currently holds a FINRA Series 65 license.



PRESENTERS' BIO

John Scott

John Scott, CTP

Client Advisor

4 Years Financial Experience

John Scott is a Client Advisory Associate at Deep Blue Investment Advisors. John plays a key role in supporting the Client Advisory team, specializing in cultivating new and existing client investment relationships with an emphasis on separately managed accounts and Florida Fixed Income Trust (FL-FIT) investment pools.

Before joining Deep Blue, John dedicated fourteen years to teaching mathematics. He transitioned into the wealth management sector as an Operations Analyst at Members Trust Company, where he honed his account management and client service acumen. His background in education paired with these skills makes him a valuable and dynamic asset to our team

John holds a Bachelor of Science degree in secondary mathematics education from St. Petersburg College. He currently holds a FINRA Series 65 license. He earned the Association of Financial Professionals (AFP) designation of Certified Treasury Professional (CTP).

Disclosures

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The views expressed within this material constitute the perspective and judgment of Deep Blue Investment Advisors and/or Florida Fixed Income Trust at the time of distribution and are subject to change. Any forecast, projection, or prediction of the market, the economy, economic trends, and equity or fixed-income markets are based upon current opinion as of the date of issue and are also subject to change. Opinions and data presented are not necessarily indicative of future events or expected performance. Information contained herein is based on data obtained from recognized statistical services, issuer reports or communications, or other sources, believed to be reliable. No representation is made as to its accuracy or completeness.

Performance data quoted represents past performance; past performance does not guarantee future results. The investment return and principal value of an investment will fluctuate so that an investor's shares, when redeemed, may be worth more or less than their original cost. Current performance of the fund may be lower or higher than the performance quoted.

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Nancy Roberts	Executive Assistant	nancy.roberts@deepblue-inv.com	813-321-4008

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Ed Polansky	Director - Texas	ed.polansky@deepblue-inv.com	469-994-1696
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Grant Presson	Associate	grant.presson@deepblue-inv.com	813-321-3254

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Vito Resciniti	Market Strategy & Research Analyst	vito.resciniti@deepblue-inv.com	813-556-9774

OPERATIONS & REPORTING

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Tim Bafaloukos	Business Analyst	tim.bafaloukos@deepblue-inv.com	813-321-3251
Courtney Hislop	Senior Reporting Analyst	courtney.hislop@deepblue-inv.com	813-556-9779
Evan Alexander	Operations Analyst	evan.alexander@deepblue-inv.com	813-321-4804

ADMINISTRATION

Suanne Lee	Director –Admin and Finance	suanne.lee@deepblue-inv.com	813-321-3250
David Cole	Director of Finance	david.cole@deepblue-inv.com	813-915-6675

This presentation is for Institutional Investors Only – Not for Public Distribution

AGENDA ITEM NO. 4.3

School Board of Manatee County
September 1, 2026 - Workshop
Action Item

Title
Overview of Financing for Fiscal Year 2026-2027

Executive Summary
Ms. Laura Howe of PFM Financial Advisors LLC will provide a presentation to the Board with an Overview of Financing matters for the Fiscal Year 2026-2027.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Recommendation
.

Financial Impact
.

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers, Deputy Superintendent of Business Services

Attachments:
Overview of Proposed Financings - 09-01-2026

The School District of Manatee County, Florida

Overview of Proposed Financings

September 1, 2026

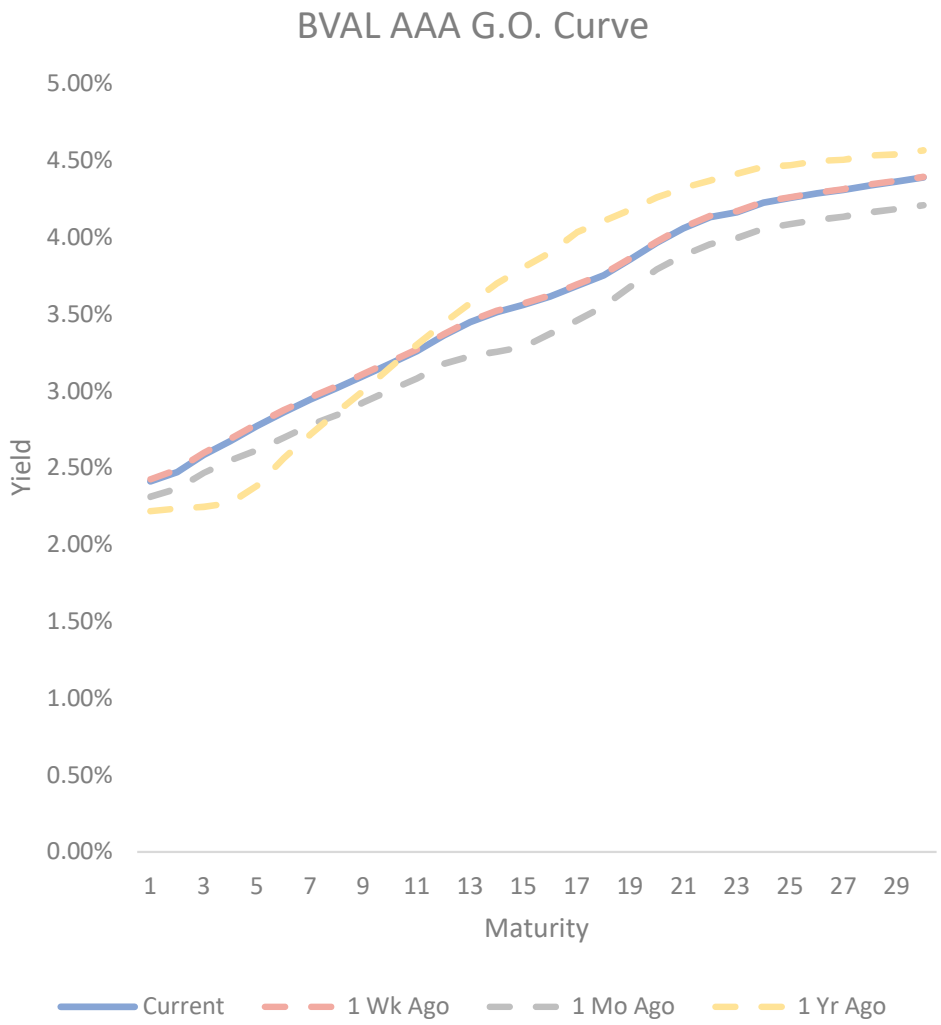
PFM Financial Advisors, LLC

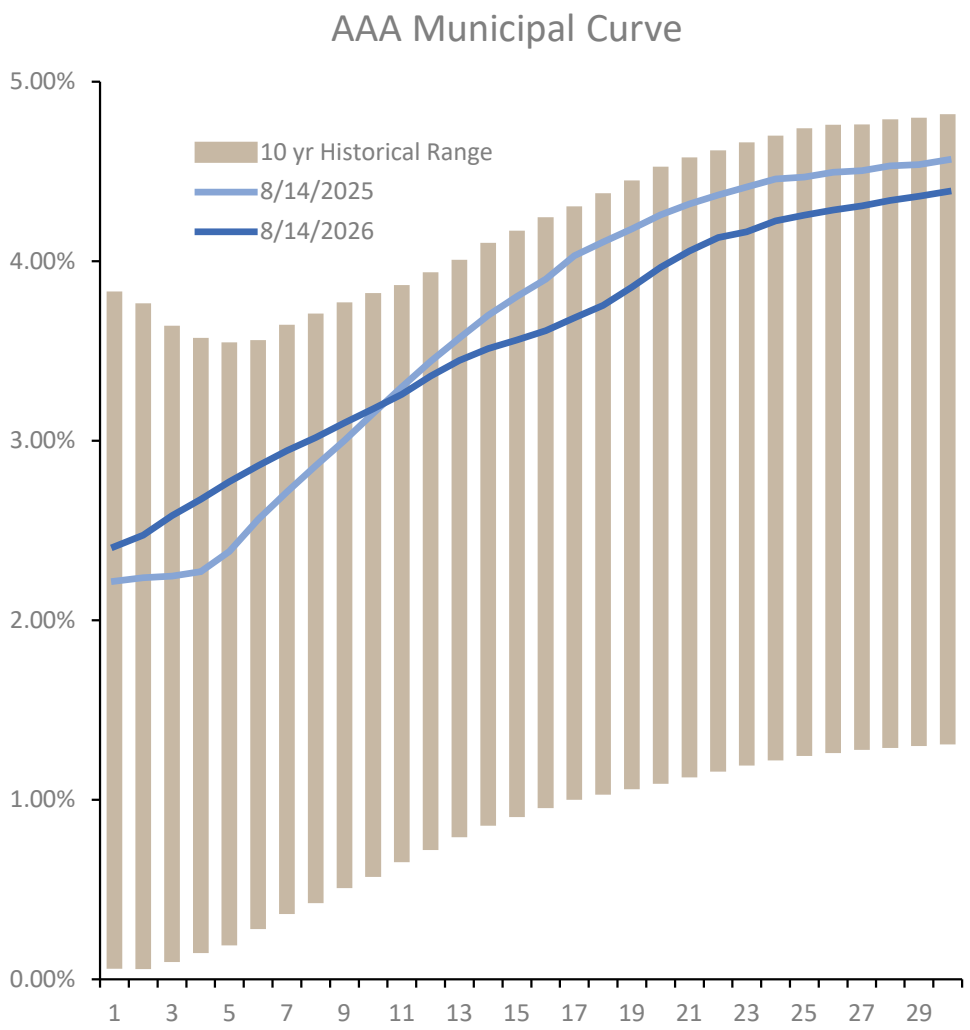
200 S. Orange Ave
Suite 760
Orlando, FL 32801

407.648.2208

pfm.com

Municipal Market Conditions



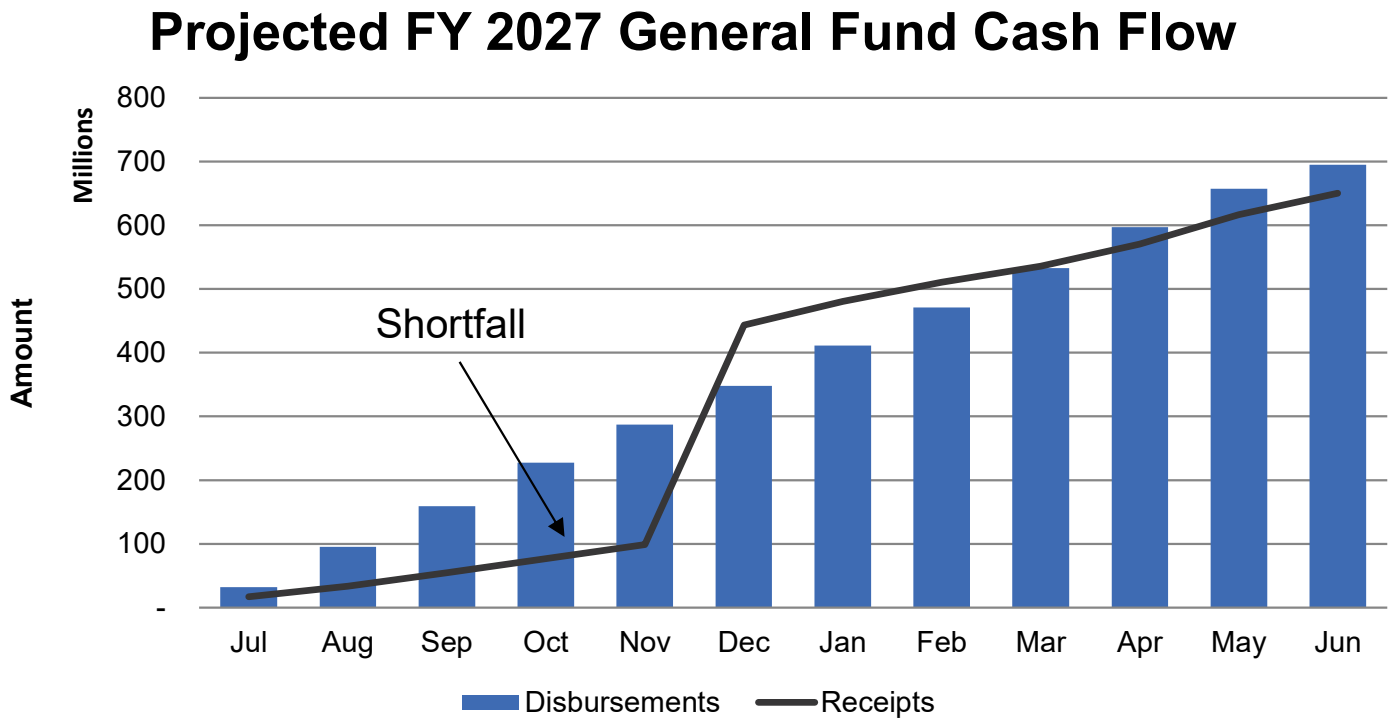


Market Rates as of August 17, 2026

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Tax Anticipation Note

- Tax Anticipation Notes are short-term financings that allow the District to pay operating expenses prior to receiving tax revenue. Since most of the money received is from property taxes and state funds, there is not a constant source of funding that exists throughout the year



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Tax Anticipation Notes, Series 2026 – Overview

- The District anticipates issuing Tax Anticipation Notes, Series 2026 (the "2026 TAN") to provide funds for paying operational expenditures of the District during the 2026-27 fiscal year, pending the collection of ad valorem taxes and certain state funds
  - Par Amount: $55,000,000
  - Final Maturity: February 27, 2027
- The District has historically issued a TAN each year. A summary of the bid results during the last ten (10) years is provided in the table below:

Series	Principal Bid Amount	Winning Bidder	Final Net Interest Cost (NIC)
2016 TAN	$28,000,000	PNC Bank	1.02%
2017 TAN	$15,000,000	Bank of America	1.20%
2018 TAN	$20,000,000	PNC Bank	2.25%
2019 TAN	$30,000,000	PNC Bank	1.78%
2020 TAN	$50,000,000	PNC Bank	0.49%
2021 TAN	$50,000,000	PNC Bank	0.24%
2022 TAN	$50,000,000	PNC Bank	3.90%
2023 TAN	$58,000,000	DNT Asset Trust	4.58%
2024 TAN	$48,000,000	PNC Capital Markets	3.06%
2025 TAN	$45,000,000	Wells Fargo	3.41%

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Refundings

- The District proactively monitors the opportunity to refinance outstanding debt for savings. Below is a summary table of the refundings the District has taken advantage of since 2012. This has resulted in over $16 million in cash flow savings

School District of Manatee County Refunding Summary

Credit	Refunding Series	Dated Date	Refunding Par ($)	Refunded Series	Net Present Value Savings ($)	Net Present Value Savings (%)	Cashflow Savings ($)	Average Annual Cash Flow Savings ($)	Rate / TIC	Final Maturity
COP	2026B	4/6/2026	19,485,000	2016A	1,049,512	4.42%	1,157,469	357,673	2.48%	2029
COP	2017A	12/20/2017	55,890,000	2008A & 2011A	4,317,413	8.28%	5,042,952	397,779	2.57%	2031
COP	2016A	10/27/2016	36,780,000	2009	3,548,236	8.98%	4,228,977	333,574	2.64%	2029
COP	2015	12/16/2015	38,470,000	2005A & 2007	2,524,447	6.94%	2,975,219	257,781	2.92%	2027
Sales Tax	2012	4/3/2012	49,490,000	2003	2,938,851	6.36%	3,044,058	554,025	1.28%	2017
Total			**$ 200,115,000**		**$ 14,378,460**		**$ 16,448,675**	**$ 1,900,831**		

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Refunding Candidate: Sales Tax Revenue Bonds, Series 2017

- The Sales Tax Revenue Bonds, Series 2017 are currently outstanding in the amount of $73,365,000 of which $64,355,000 (maturing in years 2027 through 2032) is eligible for a current refunding on April 1, 2027

- Based on current market conditions, the current refunding would produce over 4.0% savings of the refunded bonds or over $2,500,000 net present value savings

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Proposed Board Consideration on October 6, 2026

- Sales Tax Revenue Refunding Bonds, Series 2027
  - Currently refund the Sales Tax Revenue Bonds, Series 2017
  - Minimum net present value savings of at least 3%
  - Final maturity will not be extended beyond the current final maturity of October 1, 2032

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AGENDA ITEM NO. 4.4

School Board of Manatee County
September 1, 2026 - Workshop
Action Item

Title
Discuss SDMC's 2027 Legislative Priorities | Sunrise Consulting Presentation

Executive Summary
Discussion of 2027 Legislative Priorities

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Recommendation
Approval

Financial Impact
No Financial Impact

Contact
Kevin Chapman

Attachments:
School Board of Manatee County 2026 Legislative Priorities

SCHOOL BOARD

Chad Choate III
Chair

Cindy Spray
Vice Chair

Heather Felton
Charlie Kennedy
Richard Tatem

SUPERINTENDENT

Dr. Laurie Breslin

SBMC 2026 Legislative Session Priorities

1. Clarify that a district school board may elect to construct or renovate a new educational facility in compliance with the Florida Building Code, provided that all applicable life-safety and fire codes are met. A district school board electing this option is exempt from the additional requirements contained within the SREF.

2. Require the FLDOE to include a cost-effectiveness analysis in its recommendations on school modernization and replacement and stipulate that the department must prioritize the most financially prudent outcome for the taxpayer when making a final recommendation on the action to be taken based on a Castaldi Study.

3. Review and clarify current Sunshine Laws to create basic exceptions for attendance at public events and trainings by two or more School Board Members.

4. Authorize district school boards to develop, finance, and manage workforce housing on its owned or leased property for its employees and other qualifying individuals as provided in the Live Local Act, and stipulate that such educational villages and buildings shall be considered educational facilities for the purpose of design, construction, permitting and inspection.

5. Provide for an annual increase in the BSA commensurate with the rate of inflation and cost of living increases (but no less than 5 percent new flexible funding), to ensure school systems can meet the rising costs in every aspect of their business.

6. Fully fund any New Mandates, without transferring money from the Base Student Allocation (BSA) or Discretionary Local Effort (DLE).

7. Clarify Fla. Stat. Ss 192.091(2) to prohibit local Tax Collectors from withholding commissions for any school millage, regardless of whether non voted or voted, shall be paid by the board of county commissioners.

8. Clarify that open carry firearms is prohibited on any school district owned or operated property in the State of Florida.

9. Clarify Fla. Stat. § 1002.333 so that a school's full FISH and Programmatic Capacity is used to determine the capacity of a certain school.

10. The School Board of Manatee County fully supports the Greater Florida Consortium of School Boards 2026 Legislative Priorities.

2026 Appropriations Request

1. $750,000 Grant to establish Manatee County's second Soar in 4 Lab which help builds prekindergarten and kindergarten readiness skills through interactive learning spaces. This is the first of its kind in Florida and is a model for early learning across the state.

P.O. Box 9069
Bradenton, FL 34206-9069
215 Manatee Avenue West
Bradenton, FL 34205
941.708.8770
www.manateeschools.net

AGENDA ITEM NO. 4.5

School Board of Manatee County
September 1, 2026 - Workshop

Title
Board Discussion of 2027 Greater Florida Consortium and FSBA Legislative Priorities

Executive Summary
Mr. Kevin Chapman, Danielle Thomas, and Shawn Foster, Consultants with Sunrise Consulting Group, will apprise the Board on Legislative Updates. The Board will hold discussion regarding the annual legislative priorities.

Attached for review are:
2025 - FSBA Legislative Priority List
2025 - GFCSB Legislative Priority List

Contact
Submitting Department: School Board
Initiated By: School Board

Attachments:
2027 FSBA Priority Platform Timeline
FSBA 2026-Legislative-Platform
GFCSB Request for Proposals Memo.pdf
2026 GFCSB Final Legislative Program.pdf

FSBA

2027 FSBA Legislative Platform Development

FALL 2026 TIMELINE

July 31

FSBA STAFF: Send all FSBA members platform development memo, timeline, and FSBA Legislative Platform Proposal Form

September 4, 6 p.m. ET [1]

FSBA MEMBERS: Deadline to submit proposals to FSBA using the Platform Proposal Form here: **https://fsba.org/2027-legislative-platform-proposal/**

September 18

FSBA STAFF: Distribute all submitted proposals to the Legislative Priority Workgroup [2]

September 25 *(virtual)*

FSBA LEGISLATIVE PRIORITY WORKGROUP: Review submitted proposals to check for compliance with specified criteria [3], identify priority items to recommend to the Legislative Subcommittee

By September 28

FSBA STAFF: Draft list of eligible platform submissions and distribute to all FSBA members for review. Members then can communicate directly with staff or leadership to provide feedback leading up to the finalization of the platform.

October 8 *(FSBIT, 800 N. Calhoun St., Tallahassee)*

LEGISLATIVE SUBCOMMITTEE: Meet to review and discuss eligible platform submissions and member feedback. Develop the proposed platform from 9 a.m. - 3:00 p.m. EST (Pending time availability, optional tour of the Capitol.)

October 30 *(virtual)* [4]

ADVOCACY COMMITTEE: Review the Platforms, draft any needed amendments, consider any new or late-filed proposals, identify priorities, and Advocacy Committee adopt [5] the final 2026 platform.

The week of November 6

FSBA STAFF: Distribute the final 2026 FSBA Legislative Platform to all FSBA members

December 4 [6]

FSBA MEMBERS: Consider any eligible emergency items for inclusion in the 2026 FSBA Legislative Platform during the General Membership Meeting at the Annual Joint Conference (*Note: IF NEEDED)*

Footnotes

1 This is a firm deadline for submission of legislative proposals to ensure all proposals are included in the complete legislative platform development process

2 The Legislative Priority Workgroup is comprised of the FSBA Executive Committee, the Chair and Vice Chair of the FSBA Advocacy Committee, the Chair and Vice Chair of the Legislative Subcommittee, and the Chair and Vice Chair of the Federal Relations Subcommittee.

3 The Legislative Priority Workgroup determines if each proposal addresses an issue of statewide concern and is consistent with FSBA's mission and strategic directions. All proposals that meet these criteria are forwarded to the FSBA Legislative Subcommittee for further consideration of the specific merits of the proposal.

4 The Advocacy Committee is comprised of school board members designated by each school district to serve as the district's representative. Only the designated representative – or designated alternate – may vote on the final adoption of the platform. A district must be a member of FSBA to participate and to designate a representative.

5 Adoption requires a 2/3 vote of the Advocacy Committee members present, allowing one vote per school district.

6 No new platform items may be considered except for emergency items for which the urgency of the subject matter arose after the final adoption of the FSBA Platform and which have been deemed an emergency by the Executive Officers and the Legislative Committee Chair and Vice Chair. The adoption of any such items requires a 3/4 vote of the members who are present at the General Membership meeting which is typically held in at the Annual Joint Conference.

Florida School Boards Association
2026 LEGISLATIVE SESSION

FSBA, in partnership with parents, families, students and staff, supports the following legislative recommendations for increased student success.

1 Increase the Base Student Allocation by at least 5% and provide additional flexibility for school districts.

The Base Student Allocation should reflect the increased costs associated with educating students in Florida. Our proposed increase would ensure school districts' ability to address those costs, allowing for innovative academic strategies, teacher recruitment and retention, adequate insurance, and protect against cybersecurity threats.

2 Increase Funding for Allocations and Cost Factors

Ensure the true cost of Transportation Services is provided.

School districts spend more than the amount allocated in the Transportation categorical to cover this critical service for our students. Increasing this categorical would ensure all students have access to safe and reliable transportation.

Fully Fund the Safe Schools Allocation.

In order for school districts to use the latest proven school safety resources, including armed School Resource Officers at every school, school districts are forced to utilize district funds for safety measures that would otherwise have funded student educational needs. Districts report the actual cost of a certified equipped law enforcement officer cost between $80,000 and $140,000, while the per school allocation is between $35,000 and $50,000. Adequate funding of all school safety measures is crucial.

Adjust the program cost for Exceptional Student Education (ESE) in the Florida Education Finance Program (FEFP) to align with the actual costs.

Increasingly complex student needs and the specialized services required to support students with disabilities effectively has dramatically increased since the pandemic. The formula used to fund ESE programs does not reflect the true costs spent by school districts. Districts need realistic funding to adequately address the needs of our ESE populations so that they can excel in life.

3 Reform Schools of Hope or any Co-Location Requirements to Protect School District Resources and Local Governance

Amend the Schools of Hope statute to:
Ensure co-location requirements neither jeopardize safety and security nor create unfunded operational or administrative burdens for school districts.

- Refine eligibility criteria, so they accurately identify underperforming schools;
- Update facility utilization metrics to reflect current classroom and building use, instructional models, and student enrollment patterns;
- Preserve the authority of locally elected school boards to manage district property and resources in fulfilling their constitutional responsibilities; and
- Clarify statutory definitions to provide consistent guidance for both districts and charter operators.

4 Implement an Enhanced Student Attendance Strategy

Students will not achieve academic excellence unless they are in school daily. Chronic absenteeism has become one of the greatest obstacles faced by school administrators. We ask that the legislature amend Florida Statute 1003.26(1)(b) to allow school districts to initiate chronic absenteeism strategies immediately upon the 5th unexcused student absence. Currently, districts are limited to initiating intervention processes only after 10 unexcused absences occur within a 90-day period. Earlier intervention will lead to more successful student outcomes.

5 Allow Flexible Graduation Requirements for Career and Technical (CTE) Diploma Students

School districts need increased flexibility for students pursuing technical college and/or career opportunities through the CTE Diploma. Allow flexibility for students pursuing the CTE Diploma by permitting successful completion of alternate tests or industry certifications to replace the requirement of a passing score on the Algebra I End of Course Exam (EOC) and 10th-grade English Language Arts (ELA) EOC.

6 Require Kindergarten for All Students

To better prepare our youngest learners for the rigorous B.E.S.T. kindergarten standards, we recommend compulsory kindergarten for all students in Florida before enrolling in first grade. By amending Florida Statute 1003.21 to require kindergarten for all students, we will be giving our students in Florida a pathway to educational success.

7 Fund VPK Programs in Public Schools

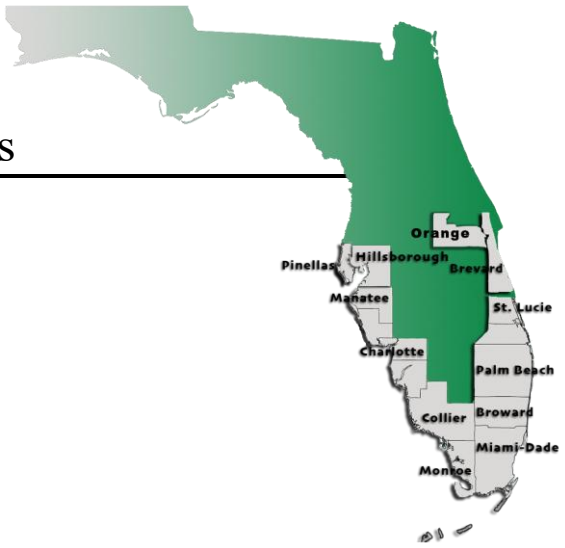
Fully fund Voluntary Pre-Kindergarten (VPK) programs to ensure equitable access to high-quality early learning for all children.

8 Create a Dedicated Categorical Fund for Family Empowerment Scholarships

Separate scholarship funding from traditional public school funding to ensure transparency and accountability in the Florida Education Finance Program (FEFP). Create a dedicated funding mechanism for Family Empowerment Scholarships.

Greater Florida Consortium of School Boards

Roberto J. Alonso
1450 NE 2nd Avenue
Miami, FL 33132



DATE: **July 9, 2026**

TO: **GFCSB MEMBERS**

The Greater Florida Consortium of School Boards (GFCSB) is beginning the process of developing its 2027 State Legislative Program. Attached is a form for your school board to submit five (5) priority issues for consideration. Also attached for your reference is a copy of the GFCSB 2026 Legislative Program.

The legislative proposals should be submitted by **Friday, September 4, 2026**, so the Executive Director and lobbyist can prepare a draft program for us to develop the GFCSB 2027 State Legislative Program.

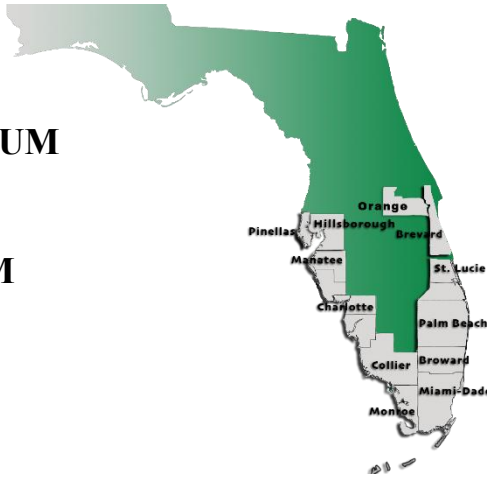
We will adopt the draft GFCSB 2027 State Legislative Program at the two-day meeting scheduled for **September 17-18, 2026**, to be held in Hilton Miami Downtown, 1601 Biscayne Boulevard, Miami, FL 33132. As a reminder, on **September 16th**, we will be holding the 2nd Annual Technology/AI Task Force Round Table meeting, also in Miami.

This year state legislative committee meetings will begin in November, and the Regular Session will begin Tuesday, March 2, 2027.

Thank you,

Roberto J. Alonso
President

Attachments:
GFCSB 2027 Legislative Proposals Form
GFCSB 2026 Legislative Program



GREATER FLORIDA CONSORTIUM OF SCHOOL BOARDS' 2026 LEGISLATIVE PROGRAM

Constitution of the State of Florida, Article IX - - Section I.

"The education of children is a fundamental value of the people of the State of Florida. It is therefore a paramount duty of the State to make adequate provision for the education of all the children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high-quality system of free public schools that allows students to obtain a high-quality education…."

GOAL: **TO INCREASE, ON A PHASED-IN BASIS, THE AVERAGE PER STUDENT FUNDING TO ENSURE THAT FLORIDA IS IN THE TOP HALF OF THE STATES AND CAN PROVIDE A WORLD CLASS EDUCATION TO ENABLE ITS STUDENTS TO COMPETE AND EXCEL IN THE UNIVERSAL MARKETPLACE.**

ENSURE THAT, IN ALL CASES, LEGISLATION BE EVALUATED TO PROVIDE THAT IT DOES NOT CONFLICT WITH THE CONSTITUTIONAL AND HOME RULE AUTHORITY OF SCHOOL BOARDS TO "OPERATE, CONTROL, AND SUPERVISE" ALL PUBLIC SCHOOLS WITHIN THEIR SCHOOL DISTRICTS.

PRIORITY ISSUES

GOVERNANCE

Respect and adhere to the **Constitutional Authority** of School Boards.

*"The school board shall **Operate, Control and Supervise** all free public schools within the school district and determine the rate of school district taxes within the limits prescribed herein."* The Florida Constitution, Article IX, Section 4(b).

Waive audit finding penalties for **Out-Of-Field Teachers** who are certified and teaching in related subject areas.

Clarify that school districts are exempt from lawsuits against charter schools by amending 1002.33, Florida Statutes, to stipulate that a sponsor is not liable for civil damages under state law for personal injury, property damage, or death, or **any other civil claim** resulting from an act or omission of an officer, employee, agent, or governing body of the charter school.

Increase educational **innovation** and continue to reduce **regulations** for public school districts to better align with other K-12 charter, home school and private institutions that also receive state and/or federal funding.

Ensure School Board control of **Board-owned property**.

Caprice Edmond
President
Pinellas County

Roberto Alonso
President-Elect
Miami-Dade County

Edwin Ferguson
Secretary/Treasurer
Palm Beach County

FUNDING

Provide for an annual increase in the **Base Student Allocation** commensurate with the rate of inflation and cost of living increases (but no less than 5 percent new flexible funding), to ensure school systems can meet the rising costs in every aspect of their business.

Simplify the Florida Education Finance Program (FEFP) and ensure transparency by creating a separate "district" for scholarships or creating a **Family Empowerment Scholarship** categorical.

Maintain the full calculation of **Required Local Effort** (RLE) the .748 Mill (LDM) and the 1.5 Mill (Capital Outlay).

Minimize impact to school districts from any **proposed property tax reform**.

Fully fund any **New Mandates**, without transferring money from the Base Student Allocation (BSA) or Discretionary Local Effort (DLE).

Provide funding for an **Optional Summer School** program for all students.

Align the rules and guidelines for **district-operated virtual programs** regarding the ability to report FTE beyond the 180-day school year with those already in place for Florida Virtual School.

Any proration to school districts for FY 2026-2027 should be covered by the Florida Legislature by maintaining the **Education Enrollment Stabilization Program**.

Increase the **Safe Schools** Categorical allocation to narrow the funding gap associated with the mandate to staff one "safe school officer" per school and ensure sustainable funding for school districts.

Increase the investment in **Mental Health Services** by providing funding to enhance training for and increase the number of personnel providing services within schools (including but not limited to school counselors, mental health professionals, school social workers, school psychologists and school nurses and/or emergency medical personnel).

Fully fund academically and developmentally appropriate high quality full day **Voluntary Pre-Kindergarten** (VPK) programs.

Increase per pupil funding for **Exceptional Student Education (ESE)**.

Modernize the FEFP by updating factors within the formula to reflect currents costs.

Increase the **Academic Acceleration Options Supplement** to expand access to advanced and accelerated courses.

Increase the **Transportation Categorical** to reflect operational and capital costs.

CAPITAL OUTLAY/FACILITIES

Restore **faculty voice** in any vote to convert a traditional public school to a charter.

Establish a parental choice opportunity to **restore a conversion charter** to traditional public school.

Prohibit conversion **charter schools from transitioning to a private school** in a public owned facility **without school board approval**.

Permit school districts to **renew voter-approved millage** for a period of up to 8 years.

Establish that when distributing of **1.5 Capital Outlay Funds to Charter Schools**, the total discretionary millage revenue available for distribution shall be reduced by the school district's annual debt service obligation incurred as of June 30th of each prior fiscal year.

Calculate **Capital Outlay FTE** to include all students – including Charter, Adult Ed, Early Childhood Pre-K, and Virtual Programs.

Establish a **state level disaster recovery trust fund** for Florida Public Schools to ensure the recovery and restoration of educational facilities in the aftermath of a hurricane or other catastrophic event covering losses both above and below any collectable property insurance limits.

Fully reflect program utilization rates in Florida Inventory of School Houses **(FISH) reports** to include ESE, daytime adult education, and class size maximums.

Amend Statute to state a school which has not received an accountability grade lower than a "B" in the preceding three years is not eligible for conversion to a **"job engine charter school"**.

A school receiving an accountability grade of "A" or "B" within the last three years is not eligible for automatic co-location by a **School of Hope**.

Clarify that a district school board may elect to construct or renovate a new educational facility in compliance with the **Florida Building Code**, provided that all applicable life-safety and fire codes are met. A district school board electing this option is exempt from the additional requirements contained within the State Requirements for Educational Facilities.

Require the Florida Department of Education to include a cost-effectiveness analysis in its recommendations on school modernization and replacement and stipulate that the department must prioritize the most financially prudent outcome for the taxpayer when making a final recommendation on the action to be taken based on a district submitted **Castaldi Study**.

ACADEMICS AND ACCOUNTABILITY

Remove the requirement for the State Board to automatically annually adjust the **School Grading Scale**.

Amend the **Florida Academic Scholars Award** to include student eligibility for the award for those recognized by the **College Board National Program** as a scholar recipient.

Expand the **workforce and testing concordance options** for high school graduation assessment requirements.

Tackle the soaring cost of **instructional materials** by lengthening textbook option cycles and deregulating purchasing methods for school districts.

Require all students who receive public education funding to participate in all required **state academic accountability assessments** and have those results reported to the FLDOE.

OPERATIONS

Clarify that School Districts are not permitted to reimburse the insurer for **Personal Injury Protection**.

Allow school districts the option to participate in the **State Health Plan**.

Include certified **Pre-Kindergarten** staff employed by charter and district operated public schools in the definition of **K-12 Instructional Personnel**.

Transition to a modern, transparent **Student Information System (SIS)** by implementing a statewide database to track all publicly funded students in real-time.

Continue funding for **School Safety Infrastructure** enhancements to include technology solutions, and to upgrade and strengthen **Cybersecurity** controls.

AGENDA ITEM NO. 4.6

School Board of Manatee County
September 1, 2026 - Workshop
Action Item

Title
Discussion Regarding the Amendment of School Board Policies, Including New Board Policies

Executive Summary
Policies to be updated include the following:

5111.03 Children and Youth in Foster Care (New Policy)
8405 School Safety and Security (Update)

The purpose of the requested amendment is to update the following School Board policies to conform to current legislation and statutes.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Recommendation
Discussion regarding the Amendment to School Board Policies (General Fund).

Financial Impact
.

Contact
Submitting Department: Administration
Initiated By: Kevin Chapman

Attachments:
Policies_October_6_2026

8405 - **SCHOOL SAFETY AND SECURITY**

The School Board is committed to maintaining a safe, secure, and drug-free environment in all of the District's schools.

School crime and violence are multifaceted problems that need to be addressed in a manner that utilizes all available resources in the community through a coordinated effort of District personnel, law enforcement agencies, first responders, and families. The Board further believes that school administrators and local law enforcement officials must work together to provide for the safety and welfare of students while they are at school or a school-related event or are on their way to and from school.

The Superintendent, in conjunction with the School Safety Specialist, shall develop a *School Safety and Security Plan* with input from representatives of the local law enforcement agencies; the local Fire Marshall(s) or their designee(s); representative(s) from emergency medical services; commissioned school safety officers; and/or school guardians.

Included within the District's School Safety and Security Plan shall be a District Active Assailant Response Plan (DAARP). The DAARP shall include, at a minimum, procedures addressing the following:

A. security assessments;

B. roles and responsibilities of District personnel;

C. roles and responsibilities of Safe-School Officers (Policy 8407 - *Safe-School Officers*);

D. information sharing;

E. training of District personnel and exercises/drills, including training standards;

F. identification of Safe Spaces and Command Posts;

G. response to the threat of an active assailant, including the following three (3) strategies: evading or evacuating, taking cover or hiding, and responding to or fighting back;

H. response to the presence of an active assailant on school grounds;

I. communication with law enforcement prior to and after law Enforcement arrives on school grounds;

J. responsibilities prior to law enforcement arrival;

K. responsibilities when law enforcement arrives on school grounds;

L. communication with the public; and

M. post-incident recovery.

The District will adopt its initial DAARP by October 1.

Further, by October 1st of each year, the Superintendent shall certify to the Office of Safe Schools and document in the Florida Safe Schools Assessment Tool that all school personnel has received annual training on the procedures contained in the District's DAARP.

School Safety Specialist

The Superintendent is responsible for designating the District's School Safety Specialist. The School Safety Specialist must be a school administrator employed by the District or a law enforcement officer employed by the Manatee County Sheriff's Office. Prior to appointing a law enforcement officer to serve as the School Safety Specialist, the Superintendent must verify that the law enforcement officer has met all statutory requirements and has been authorized and approved by the Manatee County Sheriff's Office to serve as the School Safety Specialist.

By August 1 of each year, the District will submit the School Safety Specialist's name, phone number, and email address to the Office of Safe Schools at SafeSchools@fldoe.org. The District will notify the Office of Safe Schools within one (1) school day whenever there is a change related to the contact information for the School Safety Specialist.

A. Training

Within thirty (30) calendar days of appointment, the District's School Safety Specialist must complete and thereafter maintain certificates of completion of the following online Federal Emergency Management Agency Independent Study courses: Preparedness for Childcare Providers; Introduction to the Incident Command System, ICS 100; Preparing for Mass Casualty Incidents: A Guide for Schools, Higher Education, and Houses of Worship; Multi-Hazard Emergency Planning for Schools; and Planning for the Needs of Children in Disasters.

Within one (1) year of appointment, and annually thereafter, the District School Safety Specialist must earn a certificate of completion of school safety specialist training provided by the Office of Safe Schools.

The District's School Safety Specialist shall earn, or designate one (1) or more individuals to earn, certification as a youth mental health awareness and assistance trainer as set forth in F.S. 1012.584.

B. Responsibilities

The School Safety Specialist is responsible for the supervision and oversight for all school safety and security personnel, policies, and procedures in the District including at charter schools. The School Safety Specialist's responsibilities include, but are not limited to, the following:

1. reviewing at least annually District and charter school policies and procedures for compliance with Florida law and applicable rules, as provided by F.S. 1006.07 (6)(a)1., including the District's timely and accurate submission of school environmental safety incident reports to the Department pursuant to F.S. 1001.212;

   The School Safety Specialist is responsible for submitting all Board and District charter school policies and procedures pertaining to the health, safety, or welfare of students to the Office of Safe Schools by July 1 of each year.

2. providing necessary training and resources to students and staff in matters relating to youth mental health awareness and assistance; emergency procedures, including active shooter training; and school safety and security;

3. serving as the District liaison with local public safety agencies and national, State, and community agencies and organizations in matters of school safety and security;

4. conduct annually on or before October 1, in collaboration with the appropriate public safety agencies, a school security risk assessment at each District school using Florida Safe Schools Assessment Tool developed by the Office of Safe Schools;

   The District will report to FLDOE by October 15th of each year that all public schools within the District have completed the assessment using the Florida Safe Schools Assessment Tool. For purposes of this section, "public safety agencies" means a functional division of a public agency which provides firefighting, law enforcement, medical, or other emergency services.

   The District will ensure the accuracy of current school listings within the Florida Safe Schools Assessment Tool application, including school name, address, and MSID number. The District will report to the Office of Safe Schools via e-mail within five (5) school days of a school opening or closing, or when any other change occurs that impacts the accuracy of the District-provided information in the Florida Safe Schools Assessment Tool.

5. coordinating with appropriate public safety agencies, as defined in F.S. 365.161, that are designated as first responders to a school's campus to conduct a tour of such campus once every three (3) years and to provide recommendations related to school safety. Completion of such tours and any recommendations must be documented in each school's security risk assessment within the Florida Safe Schools Assessment Tool;

   Any changes related to school safety, emergency issues, and recommendations provided by the public safety agencies will be considered as part of the recommendations by the School Safety Specialist to the Board.

6. providing a copy of any Florida School Safety Compliance Inspection Report prepared by OSS following an unannounced visit to the school principal or charter school administrator, as appropriate;

7. providing, or arranging for the provision of, youth mental health awareness and assistance training to all school personnel within the District as set forth in F.S. 1012.584, F.A.C. 6A-1.094120 and F.A.C. 6A-1.0018;

   By July 1st of each year, the Superintendent shall certify to the FLDOE, in a format determined by the FLDOE, that at least eighty percent (80%) of school personnel in elementary, middle, and high schools have received the training required under this paragraph.

   The training program shall include, but is not limited to, the following:

   a. an overview of mental illnesses and substance abuse disorders and the need to reduce the stigma of mental illness;

   b. information on the potential risk factors and warning signs of emotional disturbance, mental illness, or substance use disorders, including, but not limited to, depression, anxiety, psychosis, eating disorders, and self-injury, as well as common treatments for those conditions and how to assess those risks; and

   c. information on how to engage at-risk students with skills, resources, and knowledge required to assess the situation, and how to identify and encourage the student to use appropriate professional help and other support strategies, including, but not limited to, peer, social, or self-help care.

8. coordinating with charter schools to address charter school safety requirements as set forth under Florida law and F.A.C. 6A-1.0018;

The School Safety Specialist must coordinate with charter school personnel to allow input access to the Florida Safe Schools Assessment Tool. Where input access is restricted to District personnel, the School Safety Specialist is responsible for gathering information from charter schools so that Florida Safe Schools Assessment Tool reporting requirements, including those for FortifyFL, threat management teams and active assailant response plans, include data from charter schools.

9. completing surveys provided by the Office of Safe Schools regarding Safe-School officer assignment;

10. investigating and responding to notices from the Office of Safe Schools containing suspected deficiencies at a District school and at or by a charter school.

C. Identification of and Corrections to Instances of Noncompliance with Florida Laws and Rules Relating to Safety

The School Safety Specialist is responsible for identifying and correcting instances of noncompliance with F.A.C. 6A-1.0018 or any other Florida laws or rules relating to safety at any District school. Such actions may include, but are not limited to, the following:

1. resolving deficiencies relating to Safe-School officer coverage by no later than the next school day;

2. notifying the Office of Safe Schools within twenty-four (24) hours at SafeSchools@fldoe.org of any deficiencies relating to Safe-School officer coverage and any instance of noncompliance that is determined to be an imminent threat to the health, safety, or welfare of students or staff. The notification must contain particularized facts beyond noncompliance with rules or Florida Statutes that explain the imminent threat;

3. notifying the Office of Safe Schools within three (3) days at SafeSchools@fldoe.org of any instance of noncompliance not corrected within sixty (60) days.

4. the School Safety Specialist shall identify any instances of noncompliance through their duties identified throughout this policy;

   If the School Safety Specialist identifies, or is made aware of an instance of noncompliance by an employee, the School Safety Specialist shall investigate the alleged noncompliance and, if it is determined that there was an instance of noncompliance, the School Safety Specialist shall develop a written plan of correction no later than seven (7) days following their investigation. Alleged noncompliance that creates an imminent threat

to the health, safety, or welfare of students or staff shall be addressed immediately and in accordance with subsections (1) through (3) above.

D. Response to Notice of Suspected Deficiency from the Office of Safe Schools

The School Safety Specialist is responsible for notifying the Superintendent immediately and no later than the same day of receipt of any notice of suspected deficiency the School Safety Specialist receives from the Office of Safe Schools.

When the notice of suspected deficiency concerns a failure to have a Safe-School officer established or assigned at each school facility, as required by F.S. 1006.12, the School Safety Specialist must respond in writing and verify to the Office of Safe Schools that the school(s) identified in the notice have a Safe-School officer on site by the next school day. In all other cases, the School Safety Specialist must respond in writing to the Office of Safe Schools within five (5) school days and verify that the District or school has corrected the suspected deficiency, or within that same time period, submit a written plan describing how the District will bring the identified school(s) into compliance. The plan must include an estimated date of completion and an explanation of alternate security measures designed to maintain a safe learning environment.

Recommendations of the School Safety Specialist

Based on the findings of the school security risk assessment, the School Safety Specialist must provide recommendations to the Superintendent and Board which identify strategies and activities that the Board should implement in order to address the findings and improve school safety and security. The School Safety Specialist's report to the Board shall also include school safety recommendations made by public safety agencies. The Board will review the school security risk assessment findings and the recommendations of the School Safety Specialist at a publicly noticed Board meeting to provide the public an opportunity to hear the Board members discuss and take action. The *School Safety and Security Plan* is, however, confidential and is not subject to review or release as a public record.

The School Safety Specialist shall report the school security risk assessment findings and recommendations and the Board's action(s) to the Office of Safe Schools no later than thirty (30) days after the Board meeting and prior to November 1 of each year.

The School Safety Specialist shall also submit a best practices assessment in the Florida Safe Schools Assessment Tool.

As a part of the *School Safety and Security Plan*, the Board shall verify that it has procedures in place for keeping schools safe and drug-free that include (see also, Form 8330 F15 entitled Checklist of Policies and Guidelines Addressing No Child Left Behind Act of 2001):

A. safety and security best practices;

B. appropriate and effective school discipline policies that prohibit disorderly conduct, the illegal possession of weapons and the illegal use, possession, distribution, and sale of tobacco, alcohol, and other drugs by students;

C. security procedures at school and while students are on the way to and from school;

D. prevention activities that are designed to maintain safe, disciplined and drug-free environments;

E. a code of conduct or policy for all students that clearly states the responsibilities of students, teachers, and administrators in maintaining a classroom environment that:

1. allows a teacher to communicate effectively to all students in the class;

2. allows all students in the class the opportunity to learn;

3. has consequences that are fair, and developmentally appropriate;

4. considers the student and the circumstances of the situation; and

5. is enforced accordingly.

Threat Management Coordinator

The Superintendent will designate a **Primary** Threat Management Coordinator to oversee threat management at all public K-12 District schools, including charter schools sponsored by or under contract with the District, in accordance with the requirements set forth in Florida law and State Board of Education rules. **The Superintendent will also designate a Secondary Threat Management Coordinator to provide support to the threat management process, at the discretion of the Primary Threat Management Coordinator.**

The Superintendent will report the name and contact information of the **Primary and Secondary** Threat Management ~~Coordinator~~**Coordinators** to the Office of Safe Schools **annually** by ~~July 1, 2023~~ **August 1**. Any changes in the name and contact information of the Threat Management Coordinator will be updated with the Office of Safe Schools within one (1) school day of the change.

Mental Health Coordinator

The Board shall identify a mental health coordinator for the District. The mental health coordinator shall serve as the District's primary point of contact regarding the District's coordination, communication, and implementation of student mental health policies, procedures, responsibilities, and reporting. The mental health coordinator is responsible for:

A. Coordinating with the Office of Safe Schools, established pursuant to F.S. 1001.212.

B. Maintaining records and reports regarding student mental health as it relates to school safety and the mental health assistance allocation under F.S. 1011.62(14).

C. Facilitating the implementation of District policies relating to the respective duties and responsibilities of the District, the Superintendent, and District Principals.

D. Coordinating with the School Safety Specialist on the staffing and training of threat managementteams and facilitating referrals to mental health services, as appropriate, for students and their families.

E. Coordinating with the School Safety Specialist on the training and resources for students and District staff relating to youth mental health awareness and assistance.

F. Reviewing annually the District's policies and procedures related to student mental health for compliance with Florida law and alignment with current best practices and make recommendations, as needed, for amending such policies and procedures to the Superintendent and the Board.

Safety and Security Best Practices

The Superintendent shall develop administrative procedures for the prevention of violence on school grounds, including the assessment and intervention with individuals whose behavior poses a threat to the safety of the school community.

The Board shall adopt, in coordination with local law enforcement agencies and local governments, a family reunification plan to reunite students and employees with their families in the event that a school is closed or unexpectedly evacuated due to a natural or man-made disaster. The reunification plan must be reviewed annually and updated, as applicable.

Persistently Dangerous Schools

The Board has set forth the rules with regard to expected behavior in Policy 5500 - Student Conduct and has established the consequences for violating the policy on student conduct in Policy 5600 - Student Discipline. The Board recognizes that not only

Federal, but also State law requires that the District report annually incidents which meet the statutory definition of violent criminal offenses that occur in a school, on school grounds, on a school conveyance, or at a school-sponsored activity, as well as those incidents that would be a Gun-Free Schools Act violation. It is further understood that the Florida Department of Education will then use the data for the offenses identified in the Department's Unsafe School Choice Option Policy to determine whether or not a school is considered "persistently dangerous".

Pursuant to the Board's stated intent to provide a safe school environment, school administrators are expected to respond appropriately to any and all violations of the Student Code of Conduct, especially those of a serious, violent nature. In any year where the number of reportable incidents of violent criminal offenses in any school exceeds the threshold number established in State law, the Superintendent shall discuss this at the annual meeting for the purpose of reviewing the *School Safety and Security Plan* so that a plan of corrective action can be developed and implemented in an effort to reduce the number of these incidents in the subsequent year and/or convene a meeting of the building administrator, representative(s) of the local law enforcement agencies, and any other individuals deemed appropriate for the purpose of developing a plan of corrective action that can be implemented in an effort to reduce the number of these incidents in the subsequent year.

The Superintendent shall make a report to the Board about this plan of corrective action and shall recommend approval and adoption of it.

In the unexpected event that the number of reportable incidents in three (3) consecutive school years exceeds the statutory threshold and the school is identified as persistently dangerous, the Superintendent shall offer parents and eligible students the opportunity to transfer to another school within the District that serves the same grades. If there is another school within the District serving the same grades, the transfer shall be completed in a timely manner. If there is not another school within the District that serves the same grades, then parents and eligible students will be advised that, although Federal and State law provides for an opportunity to transfer, they will be unable to do so.

In addition, the Superintendent shall discuss this at the annual meeting for the purpose of reviewing the *School Safety and Security Plan* so that a plan of corrective action can be developed and implemented in an effort to reduce the number of these incidents in the subsequent year and/or convene a meeting of the building administrator, representative(s) of the local law enforcement agencies, and any other individuals deemed appropriate for the purpose of developing a plan of corrective action that can be implemented in an effort to reduce the number of these incidents in the subsequent year.

If a school in a neighboring district is identified as persistently dangerous and there is not another school or public school academy in that district, the District will admit students from that school in accordance with Board Policy 5113.

Victims of Violent Crime

The Board further recognizes that, despite the diligent efforts of school administrators and staff to provide a safe school environment, an individual student may be a victim of a violent crime in a school, on school grounds, on a school conveyance, or at a school-sponsored activity. In accordance with Federal and State laws the parents or the eligible student shall be offered the opportunity to transfer to another school within the District that serves the same grades. If there is another school serving the same grades, the transfer shall be completed in a timely manner. If there is not another school serving the same grades, the parents or eligible student will be advised that, although they have the right to transfer, they will be unable to do so.

Threat Management Teams

The purpose of the threat management team is to establish a process focusing on behaviors that pose a threat to school safety while serving as a preventative measure to identify needs and provide support to students. ~~This process is also known as a care assessment.~~ Threat management teams are responsible for the coordination of resources and assessment and intervention with students whose behavior may pose a threat to the safety of school staff or students.

Upon the availability of a State-wide behavioral threat management operational process developed pursuant to F.S. 1001.212, all threat management teams shall use the operational process.

Each school-based threat management team must meet as often as needed to fulfill its duties of assessing and intervening with persons whose behavior may pose a threat to school staff or students, but no less than monthly. Threat management teams shall maintain documentation of their meetings, including meeting dates and times, team members in attendance, cases discussed, and actions taken.

A. Location and Membership

1. Threat management teams are located at each school in the District and composed of **at least four (4)** individuals **(Core Four)** with expertise in counseling, instruction, school administration, and law enforcement. **The principal is responsible for appointing team members.** All members of the threat management team must be involved in the threat assessment and threat management process and final decision-making. At least one (1) member of the threat management team must have a personal familiarity with the individual who is the subject of the threat assessment. If no member of the threat management team has such familiarity, an instructional personnel or administrative personnel who is personally familiar with the individual who is the subject of the threat assessment must consult with the threat management team for the

purpose of assessing the threat. The instructional or administrative personnel who provides such consultation shall not participate in the decision-making process.

a.The counseling team member must be a school-based mental health services provider who is able to access student mental health records.

1. b. **This must not be the school principal or equivalent.The school administrator team member must not be the school principal, unless the principal is the only administrator at the school. If the Principal is the only administrator at the school, the Principal must notify the District's Threat Management Coordinators, who must in turn notify the Office of Safe Schools at FloridModel@fldoe.org.**
2. c. The law enforcement team member must be a sworn law enforcement officer, as defined by F.S. 943.10, including a School Resource Office, school-safety officer, or other active law enforcement officer. At a minimum, a law enforcement officer serving on a threat management team must have access to local Records Management System information, the Criminal Justice Information System, and the Florida Crime Information Center and National Crime Information Center databases. Officers serving on school-based threat management teams must also have clearance to review Criminal Justice Information and Criminal History Record Information.

2. The Board authorizes the Superintendent to create procedures for the purpose of:

   a. identifying team participants by position and role;

   b. designating the individuals (by position) who are responsible for gathering and investigating information; and

   c. identifying the steps and procedures to be followed from initiation to conclusion of the threat assessment inquiry or investigation.

B. Responsibilities and Activities of Threat Assessment Teams

At a minimum, the Core Four members of each Threat Management Team must meet as often as needed to fulfill its duties of assessing and intervening with students whose behavior may pose a threat of harm to themselves or others, but no less often than monthly. Each Threat Management Team is required to maintain documentation of their meetings, including meeting dates, team members in attendance, SSMPs discussed, and actions taken. If the Threat Management Team has no active Student Support Management Plans to discuss, they must document any other discussion points discussed at their meeting. The responsibilities and activities of threat management teams include,

but are not limited to, the following:

1. identification of individuals in the school community to whom threatening behavior should be reported and provide guidance to students, faculty, and staff regarding recognition of threatening or aberrant behavior that may represent a threat to the community, school, or self;

2. utilizing the Florida Model Instrument developed pursuant to F.S. 1001.212;

3. consult with law enforcement when a student exhibits a pattern of behavior, based upon previous acts or the severity of an act, that would pose a threat to school safety;

4. consult with law enforcement when a student commits more than one (1) misdemeanor to determine if the act should be reported to law enforcement;

5. if a preliminary determination is made by the threat management team that a student poses a threat of violence or physical harm to himself/herself or others, the threat management team will report its determination to the Superintendent;

   The Superintendent shall immediately attempt to notify the student's parent or legal guardian. However, nothing in this paragraph shall preclude District personnel from acting immediately to address an imminent threat.

6. if a preliminary determination is made by the threat management team that a student poses a threat of violence to themselves or others or exhibits significantly disruptive behavior or need for assistance, authorized members of the threat assessment team may obtain criminal history record information as pursuant to F.S. 985.04(1);

   Members of the threat management team may not disclose any criminal history record information obtained pursuant to this paragraph or otherwise use any record of an individual beyond the purpose for which such disclosure was made to the threat assessment team.

7. create procedures related to engaging behavioral health crisis resources.

All reported threats, even those determined not to be a threat, must be documented by the threat management team. Documentation must include the evaluation process and any resultant action.

C. Sharing of Information

The District and other agencies and individuals that provide services to students experiencing, or at risk of, an emotional disturbance or a mental illness and any service or support provider contracting with such agencies may share with each other records or information that are confidential or exempt from disclosure under F.S. Chapter 119 if the records or information are reasonably necessary to ensure access to appropriate services for the student or to ensure the safety of the student or others.

D. Immediate Mental Health or Substance Abuse Crisis

If an immediate mental health or substance abuse crisis is suspected, school personnel shall follow policies established by the threat management team to engage behavioral health crisis resources. Behavioral health crisis resources, including, but not limited to, mobile crisis teams and school resource officers trained in crisis intervention shall provide emergency intervention and assessment, make recommendations, and refer the student for appropriate services. Onsite school personnel shall report all such situations and actions taken to the threat management team, which shall contact the other agencies involved with the student and any known service providers to share information and coordinate any necessary follow-up actions. Upon the student's transfer to a different school, the threat assessment team shall verify that any intervention services provided to the student remain in place until the threat management team of the receiving school independently determines the need for intervention services.

E. Threat Assessment Report

The threat management team shall prepare a threat assessment report required by the Florida-specific behavioral threat assessment instrument developed pursuant to F.S. 1001.212. A threat assessment report, all corresponding documentation, and any other information required by the Florida-specific behavioral threat assessment instrument in the threat management portal is an education record.

F. Behavior Threat Management Instrument Training

All threat management team members must be trained on the Florida Model Instrument in accordance with Florida law.

[DRAFTING NOTE: Please ~~Note~~note the following timelines: ~~(1) For the~~

~~2021-22 school year, each member of a threat assessment team must complete Office of Safe Schools-approved training on the Comprehensive School Threat Assessment Guidelines (CSTAG) model no later than December 31, 2021. (2) Beginning with the 2022-23 school year, threat management teams at each school must be fully staffed and all team members must complete CSTAG training before the start of the school year. Those appointed to threat management teams after the start of the school year must complete CSTAG training within ninety (90) days of appointment. (3) Beginning with the 2024-25 school year, district~~**District and school-level teams must be designated before the start of the school year. Team members who have not previously completed training must complete Florida Model training before the start of the school year. Those appointed to threat management teams after the start of the school year must complete Florida Model training within sixty (60) calendar days of appointment. ~~(4) Beginning with the 2024-25 school year, district~~District and school-level team members who have been fully trained in a previous school year must complete an annual refresher training provided by the Office of Safe Schools within the first sixty (60) calendar days of school. Any District or school-level team member who does not complete the annual refresher within sixty (60) calendar days of school must not serve on a school or District team in any capacity until such time as they retake and successfully complete the Day One Florida Model Training. (5) ~~All threat assessments initiated under CSTAG that are not completed by January 1, 2024, or where a student is still being actively monitored by the threat management team on January 1, 2024, must be reassessed under the Florida Model. While new information may be gathered by the school based threat management team Chair, the Chair may rely on the information gathered while using CSTAG to determine what level of concern to classify the student's behavior, and if a student support management plan should be implemented as a result. If a Student Support Management Plan is implemented, the student must be monitored for the minimum period that aligns with the new Florida Model.~~]**

~~G.~~ Office of Safe Schools Reporting

~~Each threat assessment team shall report quantitative data on its activities to the Office of Safe Schools, including all activities during the previous school year. The School Safety Specialist will report this information to the Office of Safe Schools.~~

~~Beginning in the 2022-2023 school year, the total number of threat assessments conducted, disaggregated by the total number of non-threats, the total number of transient threats, the number of substantive threats, and the sex, race, and grade level of all students assessed by the threat assessment team.~~

Each DTMC must ensure that all threat management teams in the district utilize FSTMP to document and manage all reported threats or concerning behaviors

and communications. The Districts Threat Management Coordinator must report by July 1 each year in the Florida School Safety Assessment Tool that all data in FSTMP accurately reflect the teams' activities during the previous school year.

H. Threat Assessment Records

~~1. Transient or Substantive Threats~~ Threat Management

~~2.~~ All reports of concerning behavior, concerning communications, or threats documented using the Florida Harm Prevention and Threat Management Instrument prescribed by Rule 6A-1.0019, F.A.C., are Category A records and must be permanently maintained in the Florida School Safety and Threat Management Portal upon its availability. Threat management records include all corresponding documentation and any additional information required by the Florida Model for Harm Prevention and Threat Management related to the reporting, evaluation, intervention, and management of threat assessment evaluations and intervention services. ~~Threat assessments determined to be transient or substantive, as defined in F.A.C. 6A-1.0018, are Category B records and shall be maintained in a student's file as long as determined useful by a threat management team, pursuant to F.S. 1006.07 and F.A.C. 6A-1.0018.~~

~~3. Non-Threats~~ Transfer of Education Records – Threat Management

~~4.~~ The transfer of records of students who transfer from school to school must occur within five (5) school days of receipt of the request for records from the new school or district, or receipt of the identity of the new school and district of enrollment, whichever occurs first. Pursuant to Section 1003.25, F.S., student records must contain verified reports of serious or recurrent behavior patterns, including all documentation and related information for reports of concerning behavior, concerning communication, or threats that are documented using any portion of the Florida Harm Prevention and Threat Management Instrument, and psychological evaluations, including therapeutic treatment plans and therapy progress notes created or maintained by district or charter school staff. All reports of concerning behavior, concerning communication, or threats must be transferred, regardless of the outcome or level of concern.
~~In order to protect students from stigma and unintended consequences, reported threats which are determined by a threat management team not to be a threat at all, meaning the threat does not rise to the level of transient or substantive, may be maintained by the threat management team, but must not be maintained in a student's file, unless one of the following conditions are met:~~

~~a. The parent of the student who was the subject of a non-threat finding requests that the record be retained in the student's file; or~~

b. ~~The threat management team has made a determination that the non-threat finding must be retained in order to ensure the continued safety of the school community or to ensure the well-being of the student.~~

~~Such determination and reasoning for maintaining the record must be documented with the non-threat finding. Where such a determination is made, the threat assessment team must re-evaluate the decision on an annual basis to determine if the record is no longer useful. The student's age and length of time since the original assessment must be considered in those evaluations.~~

Referral to Mental Health Services

All school personnel who receive training pursuant to F.S. 1012.584 shall be notified of the mental health services that are available in the District.

School Environmental Safety Incident Reporting

The superintendent is responsible for ensuring the accurate and timely reporting of incidents related to school safety and discipline in accordance with Florida law and rules promulgated by FL DOE.

Parents of District students have a right to access school safety and discipline incidents as reported pursuant to F.S. 1006.07 (9) and will be timely notified of threats, unlawful acts, and significant emergencies pursuant to F.S. 1006.07 (4) and (7).

Student Crime Watch Program

The Board shall implement a Student Crime Watch Program to promote responsibility among students and improve school safety. Through a Board resolution, the Board will require each Principal to distribute information (including a reference to Policy 8406) at their respective schools notifying students and the community as to how they can anonymously relay information concerning unsafe and potentially harmful, dangerous, violent, or criminal activities, or the threat of these activities, to appropriate public safety agencies and school officials.

Promotion of School Safety Awareness

In furtherance of Policy 8406 (*Reports of Suspicious Activity and Potential Threats to Schools*), the Board shall promote the use of the Florida Department of Education's mobile suspicious reporting tool ("FortifyFL") and the consequences of knowingly submitting false information on the District's website, in newsletters, on school campuses, and in school publications. FortifyFL shall also be installed on all mobile devices issued to students and bookmarked on all computer devices issued to students.

Records Related to Compliance with F.A.C. 6A-1.0018

The District and all school staff will retain records demonstrating that the requirements of F.A.C. 6A-1.008 are met and provide such records to the Office of Safe Schools upon request.

Revised 5/25/19
Revised 7/27/21
Revised 3/8/22
Revised 9/13/22
Revised 12/13/22
Revised 11/14/23
Revised 7/30/24
Revised 6/10/25

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Legal
F.S. 1001.212
F.S. 1006.07
F.S. 1006.13
F.S. 1006.1493
Office of Safe Schools School Security Risk Assessment Tool
Threat Assessment in Schools: A Guide to Managing Threatening Situations and to Creating Safe School Climates (U.S. Secret Service and U.S. Department of Education)
F.A.C. 6A-1.0018
F.A.C. 6AER23-02

5111.03 - CHILDREN AND YOUTH IN FOSTER CARE

The School Board of Manatee County recognizes the importance of educational stability for children and youth in foster care. The Board recognizes these students as a vulnerable subgroup needing safeguards and support to successfully transition through elementary and secondary education into college or careers. The School District of Manatee County will collaborate with the Florida Department of Education (FDOE), the Florida Department of Children and Families (DCF), local community-based care and child welfare agencies, and other schools and districts to ensure this educational stability.

Definitions and Protections Students meeting the federal definition of "in foster care" will receive a free appropriate public education (FAPE) in the same manner as all other District students. Students in foster care will not be stigmatized or segregated on the basis of their status. The District shall establish safeguards to protect these students from discrimination based on their foster care status or other recognized protected classes, and shall regularly review and revise policies, including discipline policies, that may impact them.

Consistent with the Fostering Connections Act, "foster care" refers to twenty-four (24) hour substitute care for children placed away from their parents or guardians for whom the child welfare agency holds placement and care responsibility. This includes placements in foster family homes, relative foster homes, group homes, emergency shelters, residential facilities, childcare institutions, and pre-adoptive homes. This definition applies regardless of whether the facility is licensed, who makes the payments, whether adoption subsidy payments are being made, or whether there is federal matching of payments.

School Stability and Enrollment The District shall remove barriers to the enrollment and retention of youth in foster care. Foster care students shall be enrolled immediately, even if they lack normally required documentation such as immunization records, proof of residency, birth certificates, or school records.

The District shall adhere to Title I requirements for educational stability, including identifying students in foster care and collaborating with state and tribal child welfare agencies. Enrollment safeguards must dictate that:

- A child in foster care shall remain in their school of origin, unless remaining there is determined not to be in their best interest.
- If it is not in the child's best interest to stay in the school of origin, the child must be immediately enrolled in the new school, even without required records.

- The new school must immediately contact the school of **origin** to obtain relevant academic and other records, including the student's Individualized Education Program (IEP) if applicable.

Best Interest Determination In making the best interest determination, the District will follow Federal and Florida requirements, along with guidance from the FDOE, DCF, and local child welfare agencies. The prescribed process will be utilized in conjunction with local child welfare agencies, and the final decision must be made in writing to all relevant parties. The determination of whether it is in the child's best interest to remain in the school of origin, and if not, of which school the child will attend in the future, must be made in consultation with the following individuals, including, but not limited to:

1. the child;
2. the parents;
3. the caregiver;
4. the child welfare professional;
5. the guardian ad litem;
6. the educational surrogate, if appointed;
7. child care and educational staff, including teachers and guidance counselors; and
8. the school district representative or foster care liaison.

When determining whether remaining in the school or program of origin is in the child's best interest or, if not, when selecting a new school or program, these individuals shall consider, at a minimum:

1. the child's desire to remain in the school or program of origin.
2. the preference of the child's parents or legal guardians.
3. whether the child has siblings, close friends, or mentors at the school or program of origin.
4. the child's cultural and community connections in the school or program of origin.
5. whether the child is suspected of having a disability under the Individuals with Disabilities Education Act (IDEA) or s. 504 of the Rehabilitation Act of 1973, or has begun receiving interventions under this state's multitiered system of supports.
6. whether the child has an evaluation pending for special education and related services under IDEA or s. 504 of the Rehabilitation Act of 1973.
7. whether the child is a student with a disability under IDEA who is receiving special education and related services or a student with a disability under s.

504 of the Rehabilitation Act of 1973 who is receiving accommodations and services and, if so, whether those required services are available in a school or program other than the school or program of origin.

8. whether the child is an English Language Learner student and is receiving language services and, if so, whether those required services are available in a school or program other than the school or program of origin.
9. the impact a change to the school or program of origin would have on academic credits and progress toward promotion.
10. the availability of extracurricular activities important to the child.
11. the child's known individualized educational plan or other medical and behavioral health needs and whether such plan or needs are able to be met at a school or program other than the school or program of origin.
12. the child's permanency goal and timeframe for achieving permanency.
13. the child's history of school transfers and how such transfers have impacted the child academically, emotionally, and behaviorally.
14. the length of the commute to the school or program from the child's home or placement and how such commute would impact the child.
15. the length of time the child has attended the school or program of origin.

Every effort must be made to keep a child in the school of origin if it is in the child's best interest. Any placement decision must include thoughtful consideration of which school a child will attend if a school change is necessary.

The cost of transportation cannot be a factor in making a best interest determination.

When determining placement for students with disabilities under IDEA and Section 504, the District shall provide all required services in the least restrictive placement where the child's unique needs can be met.

Dispute Resolution Disputes regarding the educational placement of a child in foster care will be handled using the dispute resolution process established by the appropriate child welfare agency and applicable District procedures. District representatives will collaborate fully, advocating for what they believe is in the child's best interest based on academic programming and related service needs.

To minimize disruption, the child will remain in their school of origin while disputes are being resolved. If a dispute remains unresolved, the child welfare agency holds the ultimate legal responsibility and will make the final determination. All notifications regarding placements, enrollment changes, transportation, and living arrangements must be provided to affected parties in writing.

Local Point of Contact The Superintendent shall designate and make public a local point of contact for foster care. This liaison will coordinate with the DCF, community-based care agencies serving Manatee County, other districts, schools, and caregivers. They will lead the best interest determination process, facilitate records transfer, and oversee enrollment, transportation, and regular attendance of foster care students.

Records and Services The District shall provide privacy protections and facilitate appropriate data-sharing in accordance with FERPA, Florida law, and Policy 8330 – Student Records.

Foster care children and their families must receive equal access to eligible educational services comparable to other students, including:

- Title I or similar state/local programs, special education, and English proficiency programs.
- Preschool programs.
- Vocational and technical education.
- Gifted and talented programs.
- School nutrition programs.
- Before- and after-school programs.

Transportation Services The District shall provide or arrange cost-effective transportation services for children in foster care residing within the District when necessary to maintain educational stability.

- **Within the same attendance zone:** Transportation to the school of origin shall be provided even if other non-foster students in the same area are ineligible.
- **Outside the attendance zone, within the District:** Transportation services shall be arranged and funded for the duration of the foster care placement.
- **School of origin in another county:** The local point of contact will collaborate with the appropriate child welfare agency and the other district to provide cost-effective transportation, with the goal of sharing the cost as permitted by law.
- **Student lives in another county, school of origin in the District:** The District's liaison will meet with the residing district's liaison and child welfare agencies to share the cost of transporting the student to the District.

The Transportation Department must track any additional costs incurred transporting foster students to their school of origin to request reimbursement from the appropriate child welfare agency or district. Additional costs reflect the difference between standard assigned school transportation and transporting the student to their school of origin.

Coordination of Service The District will work across boundary lines with the Florida DCF and local child welfare agencies to coordinate placements and transportation. The District will ensure adequate transportation to the school of origin while any disputes are resolved. **No Board policy or administrative procedure will be interpreted or applied in a way that inhibits the enrollment, attendance, or school success of youth in foster care**.

Legal Authorities: 45 C.F.R. 1355.20 et seq. 42 U.S.C. 675

Florida Statute 39.4023

Florida Administrative Code Rule 65C-28.018

AGENDA ITEM NO. 4.7

School Board of Manatee County
September 1, 2026 - Workshop

Title
Rangeland High School and Bayshore High School Construction Update

Executive Summary
Mr. Reginald Goff, Construction Services Director, Aaron Jacobson, of Schenkel Shultz and Zachary McClary, of Gilbane will present a construction update to the Board. Updates will include construction and status of Rangeland and Bayshore High Schools.

Contact
Submitting Department: Construction Services
Initiated By: Reginald Goff

Attachments:
Rangeland Presentation for 9.1.26
Bayshore-MTC Presentation 9.1.26

Department of Construction Services

Rangeland High School Updates

Board Workshop – September 1, 2026

Presented by:

Reginald Goff, Director of Construction Services

Aaron Jacobson, Principal, Schenkel Shultz

Zachary McClary, Project Executive, Gilbane Building Company

Department of Construction Services

Rangeland High School

- **Schenkel Shultz** ($6,678,462)
- **Gilbane Building** Company ($140,474,440)
- **Funding Source**: COPS 2026
- **Project Director**: David Wildes
- **Modified Reuse of Parrish Community HS**



SCHENKEL SHULTZ

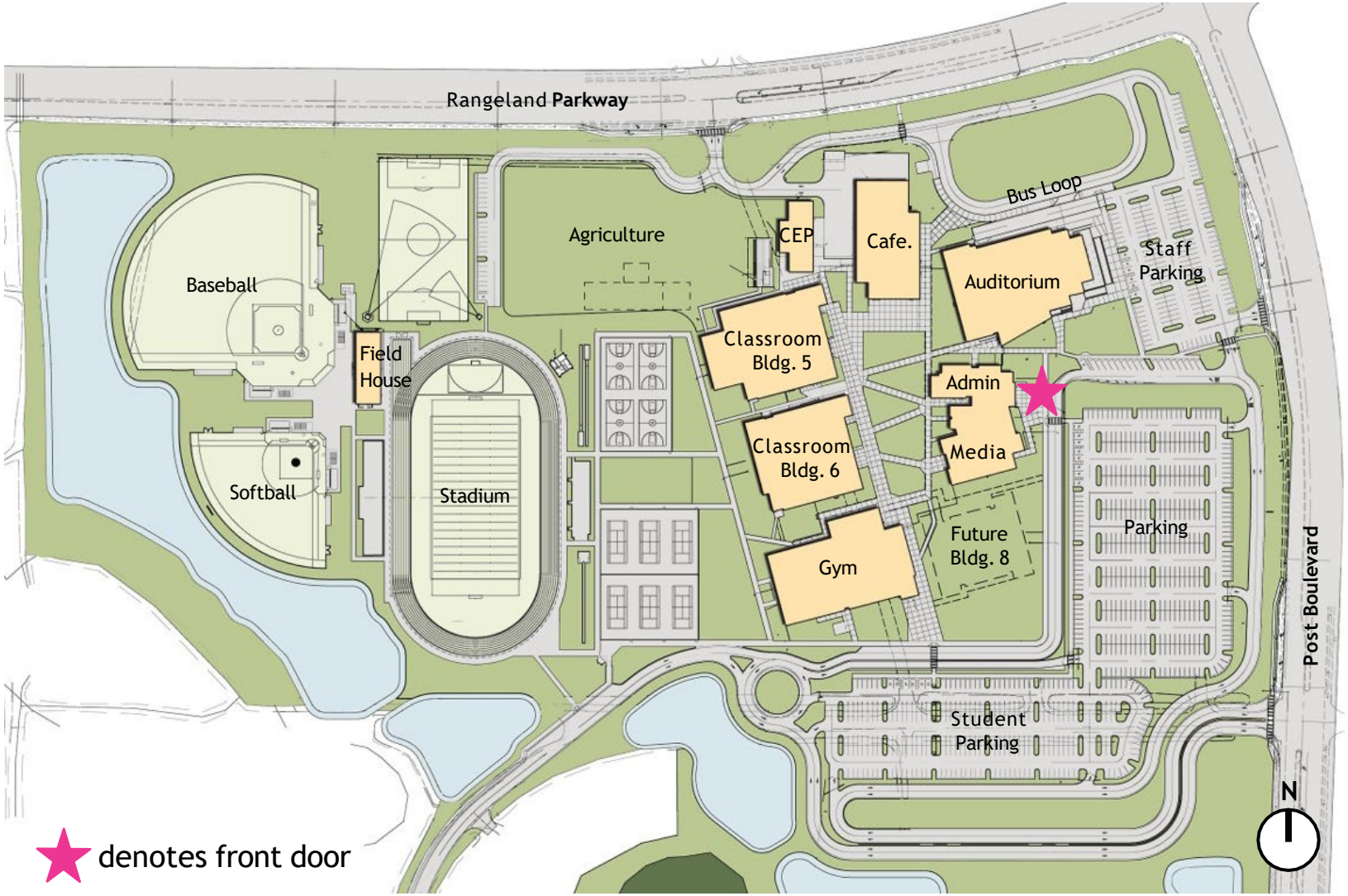
Gilbane

Department of Construction Services

Rangeland High School

- **Square Footage:**
  - Day 1: 210,824sf
  - Bldg 6: 63,308sf
  - Future Bldg 8: 23,966sf
  - Total: 298,098sf

- **Student Station Capacity:**
  - Day 1: 1,170ss
  - Bldg 6: 919ss
  - Future Bldg 8: 400ss
  - Total: 2,489ss



SCHENKEL SHULTZ

Gilbane

Department of Construction Services

Rangeland High School

Scope of Work:

Design and construction of a new high school facility with initially assigned 2,089 student stations and full assignment of approx. 2,500 student stations. The project is a modified reuse of the Parrish Community High School design, with the construction of classroom building 8 excluded for future expansion.

Current Status: Site utilities in progress in all areas; parking subgrade and curb in progress at the queuing, student parking and staff parking. Foundations are completed except for the auditorium modification areas. Concrete masonry is in progress on the gym, field house, auditorium, & classroom buildings. The roof is dried in on the cafeteria & CEP and continues on the admin/media building.





SCHENKEL SHULTZ

Gilbane

Department of Construction Services

Rangeland High School

Schedule:

- Project Design Start: 4/09/2025
- Construction Start: 12/09/2025 (GMP Approval)
- 20.41% Complete (per project billing)
- Substantial Completion (Academic Core): June 2027
- Substantial Completion (Gymnasium) : July 2027
- Substantial Completion (Over All & Bldg 6): Nov. 2027
- Project On Schedule





SCHENKEL SHULTZ

Gilbane

Rangeland High School

Board Workshop

September 1, 2026

Presented by

Dustin Dahlquist, Principal

Sharon Scarbrough, Executive Director of High Schools

Academic & Elective Program Offerings

- Broad Academic Core: multiple levels of rigor
- Cambridge AICE
- Advanced Placement Courses to support college bound students
- Dual Enrollment through our state university system
- Substantial Elective Offerings
- Full US Army JROTC program
- Career and Technical courses to include:
  - Agriculture
  - Advanced Learning Technologies
  - Business, Marketing, & Entrepreneurship
  - Health and Wellness
- Competitive Athletic Teams
- Comprehensive Extracurricular Programming

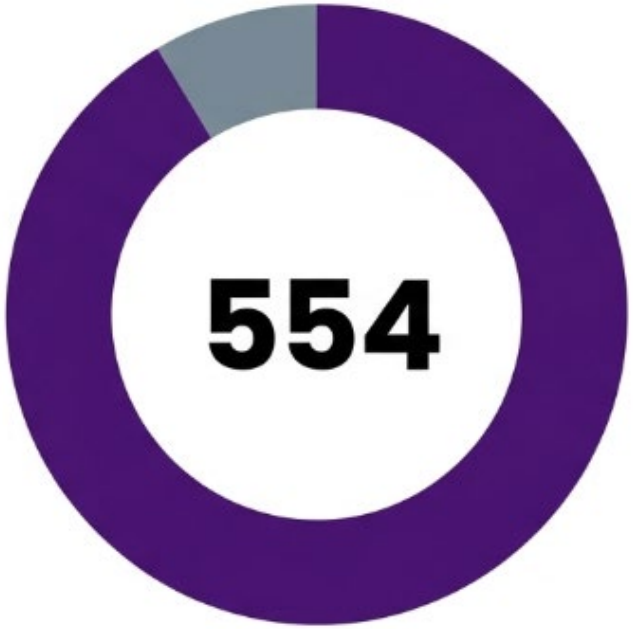
Shaping the Rangeland Identity

Insights from the 2026 Community Survey

Community Survey Results

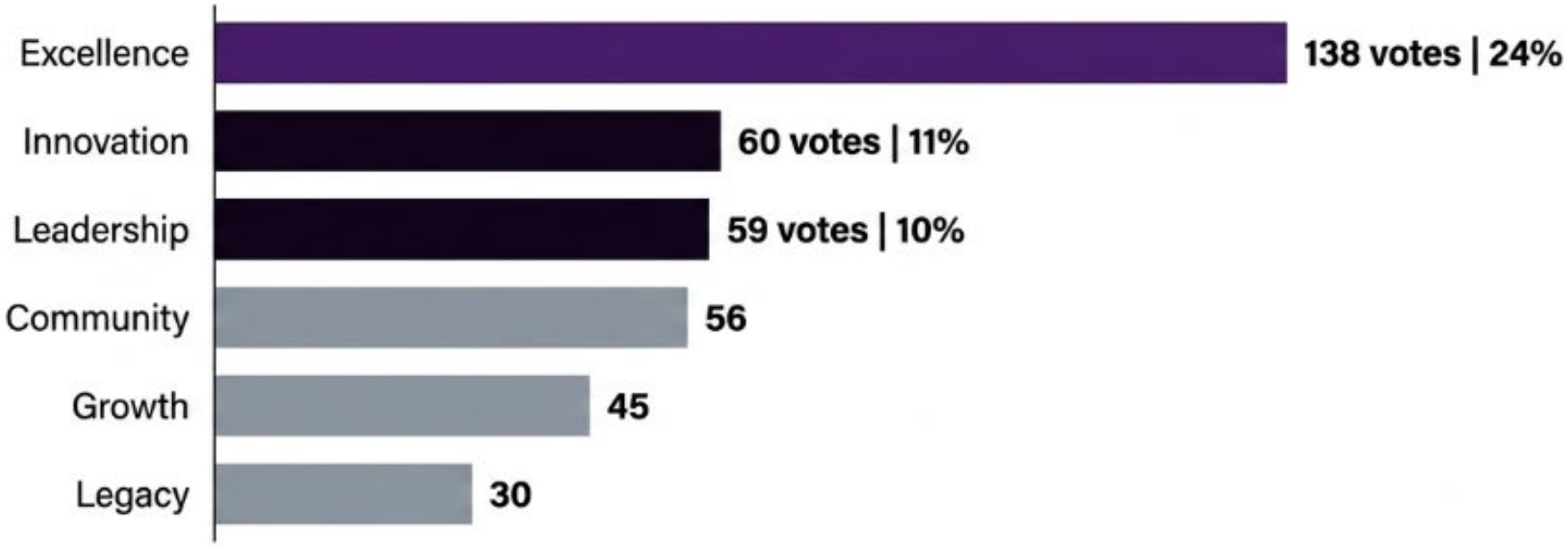
612

Total Community Responses



Fully Completed Surveys

A Focus on Excellence, Innovation and Leadership

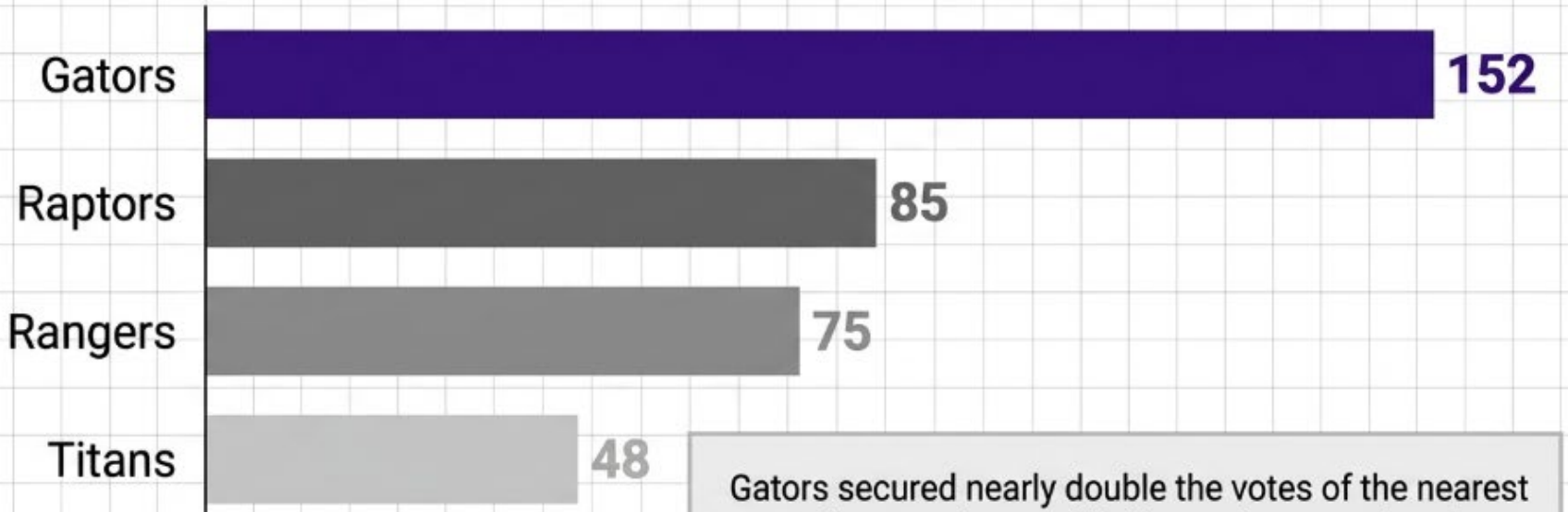


Rangeland High School

- **Mascot Survey Results**
  - Gators – 152 Votes
  - Raptors – 85 Votes
  - Rangers – 75 Votes
  - Titans – 48 Votes
  - “Other”
    - Panthers – 34 Votes
    - Sandhill Cranes – 11 Votes

Rangeland High School

Gators emerge as the decisive community choice among the official contenders.



Gators secured nearly double the votes of the nearest vetted contender, establishing a clear mandate from the 360 votes cast for the official options.

Rangeland High School

Proposed Identity: The Rangeland Gator

Forward-looking and focused, reflecting the community's choice of Excellence and Innovation.



Bold Royal Purple and Black palette establishes a premium, highly visible athletic and academic brand.

Modern, collegiate-tier styling designed for versatile application across uniforms, facilities, and academic crests.

THANK YOU

Bayshore High School Construction Update

School Board Workshop

September 1, 2026

A Portrait of Bayshore HS



Our Approach



+

MTC

Dual Enrollment (DE) programs for current high school students at Bayshore and beyond

Adult education programs that increase the reach and offerings of MTC

Programs Offered

- Master Automotive Service Technology 1
- Building Construction Technologies
- Landscape and Turf Management
- Early Childhood Education (ECE)
- Adult Education (ESOL/GED)

MTC West Expansion – Open to Adults and DE

Programs Offered

- **Adult Education (ESOL/GED)**
  - Continues to expand access to ESOL and GED programs.
  - Helps address capacity limitations at the main campus while serving a demonstrated community need.
  - More than 250 students applied for classes at the Bayshore location, highlighting strong local demand.

- **Landscape and Turf Management**
  - Provides specialized training aligned with regional workforce needs in landscaping and turf management,.
  - Few technical colleges offer this program due to significant land requirements.
  - Bayshore campus is uniquely positioned to support this opportunity with available outdoor space.

- **Early Childhood Education (ECE)**
  - Creates a workforce development pipeline for future educators and childcare professionals.
  - Expands Career and Technical Education opportunities.
  - Potential childcare facility for Bayshore staff and community through the ECE program.

MTC West Expansion

Key Benefits

- Addresses documented capacity challenges while expanding educational opportunities in the western portion of the district.
- Creates unique CTE pathways that complement, rather than duplicate, programs offered at other MTC campuses.
- Supports regional workforce demands through a Landscape & Turf Management program that cannot be accommodated at the Main or East Campus due to space limitations.
- Maximizes existing district facilities and resources to create additional postsecondary and workforce development opportunities.

BHS/MTC West Dual Enrollment Center

Programs Offered

- **Master Automotive Service Technology 1**
  - Introduces students to the automotive industry with the 300-hour Automobile Services Assistant course.
  - Provides foundational skills in vehicle service, maintenance, and repair.
  - Students who do not complete the full program may transfer earned credits to Manatee Technical College after graduation.

- **Building Construction Technologies**
  - Expands upon the successful Building Trades program currently offered at Bayshore High School.
  - Provides enhanced facilities and equipment to support industry-aligned, postsecondary-level training.

- **Survey results will guide informed decisions**
  - Student interest surveys will guide/confirm final program offerings.

BHS/MTC West Dual Enrollment Center

Key Benefits

- Increases Bayshore enrollment through expanded program options
- Expands equitable access to college credit, acceleration pathways, and career exploration experiences
- Utilizes Manatee Technical College resources and expertise to support successful implementation
- Serves students from multiple high schools through coordinated transportation and shared program access
- Future postsecondary growth opportunities

Department of Construction Services

Bayshore High School Updates

Board Workshop – September 1, 2026

Presented by:
Reginald Goff, Director of Construction Services
Aaron Jacobson, Principal, Schenkel Shultz
Zachary McClary, Project Executive, Gilbane Building Company

Department of Construction Services

Bayshore High School HVAC Renovation & CTE Addition

- **Architect:** Final Interviews Scheduled 9/17/2026
- **Construction Manager:** Final Interviews Scheduled 9/18/2026
- **Project Budget:** $56,655,255
- **Funding Source**: Multiple Funding Sources

Proposed Schedule:
The conceptual schedule will be finalized by the project team as the full scope & phasing are confirmed.

TASK	START	END
Discovery/Pre-design/Programming	10/21/2026	11/24/2026
Schematic Design	11/25/2026	2/8/2027
Design Development	2/9/2027	4/26/2027
Construction Documents	4/27/2027	8/9/2027
GMP to School Board	10/12/2027	--
Construction	11/9/2027	4/9/2029

- **Scope of Work:**

The scope of work includes but is not limited to the renovation of mechanical, electrical, and plumbing systems; replacement or repair to impacted interior finishes; the optimization of energy efficiency; replacement of the kitchen servery; enhancement to campus security; improvements to site features; and a Career and Technical Education (CTE) addition and renovation.

Project Director: Jeffery Medwetz





THANK YOU