

**BREVARD COUNTY
DISTRICT SCHOOL BOARD**

**Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
and
Student Transportation**

For the Fiscal Year Ended
June 30, 2009



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Brevard County District School Board members and the Superintendent of Schools who served during the 2008-09 fiscal year are listed below:

	<u>District No.</u>
<i>Robert Jordan, Chair</i>	1
<i>Dr. Barbara A. Murray, Vice Chair</i>	2
<i>Amy Kneessy</i>	3
<i>Karen Henderson from 11-18-08</i>	4
<i>Larry E. Hughes to 11-17-08</i>	4
<i>Andy Ziegler from 11-18-08</i>	5
<i>Janice L. Kershaw to 11-17-08</i>	5

Dr. Richard A. DiPatri, Superintendent to 6-30-09

The examination team leader was Richard W. Woods, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

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

Brevard County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2009

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FES – Fluent English Speaker

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

Brevard County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving students in ESOL and Career Education 9-12 (OJT), the Brevard County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2009.

We noted exceptions involving 69 of the 516 students in our ESOL sample; and 32 of the 205 students in our Career Education 9-12 (OJT) sample. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in 71 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled a negative 8.1219, but have a potential impact on the District's weighted FTE of a negative 72.9165. Noncompliance related to student transportation resulted in six findings and a net audit adjustment of a negative five students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Brevard County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$283,364 (negative 72.9165 times \$3,886.14).

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

The ultimate resolution of our FTE audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Brevard County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Brevard County. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Brevard County.

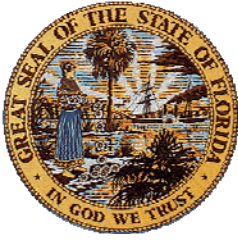
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 108 schools, reported 72,196.74 unweighted FTE, and received approximately \$158.4 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which are substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is five hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$11.7 million in State transportation funding.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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

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

We have examined management's assertion, included in its representation letter dated August 14, 2009, that the Brevard County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving students in ESOL and Career Education 9-12 (OJT). We noted exceptions involving 69 of the 516 students in our ESOL sample¹ and 32 of the 205 students in our Career Education 9-12 (OJT) sample². These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009.

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

¹For ESOL, see SCHEDULE D, finding Nos. 3, 7, 10, 17, 18, 20, 28, 29, 30, 31, 32, 33, 39, 41, 49, 52, 53, 54, 55, 58, 59, 60, 63, and 65.

²For Career Education (9-12) OJT, see SCHEDULE D, finding Nos. 2, 5, 6, 13, 14, 15, 19, 21, 35, 56, 62, and 67.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.³ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies³, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

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

Respectfully submitted,



David W. Martin, CPA
February 22, 2010

³ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>						
Population ³	105	100.00%	22,190	100.00%	51,782.8700	100.00%
Sample Size ⁴	26	24.76%	296	1.33%	243.3467	0.47%
Students w/Exceptions	-	-	(1)	(0.34%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	49.2531	-
2. <u>Basic with ESE Services</u>						
Population ³	102	100.00%	6,079	100.00%	16,436.7300	100.00%
Sample Size ⁴	24	23.53%	246	4.05%	215.7609	1.31%
Students w/Exceptions	-	-	(3)	(1.22%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	6.1950	-
3. <u>ESOL</u>						
Population ³	87	100.00%	852	100.00%	1,202.6400	100.00%
Sample Size ⁴	24	27.59%	516	60.56%	387.2721	32.20%
Students w/Exceptions	-	-	(69)	(13.37%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(37.2054)	-
4. <u>ESE Support Levels 4 and 5</u>						
Population ³	83	100.00%	710	100.00%	851.6600	100.00%
Sample Size ⁴	28	33.73%	441	62.11%	357.2288	41.95%
Students w/Exceptions	-	-	(41)	(9.30%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(21.3780)	-
5. <u>Career Education 9-12</u>						
Population ³	14	100.00%	402	100.00%	1,922.8400	100.00%
Sample Size ⁴	9	64.29%	205	51.00%	53.7337	2.79%
Students w/Exceptions	-	-	(32)	(15.61%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(4.9866)	-

<u>All Programs</u>						
Population ³	108	100.00%	30,233	100.00%	72,196.7400	100.00%
Sample Size ⁴	28	25.93%	1,704	5.64%	1,257.3422	1.74%
Students w/Exceptions	-	-	(146)	(8.57%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(8.1219)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	108	100.00%	1,167	100.00%
Sample Size ⁴	28	25.93%	367	31.45%
Teachers w/Exceptions	-	-	(17)	(4.63%)

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2009

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	6.2537	1.066	6.6664
102 Basic 4-8	13.8934	1.000	13.8934
103 Basic 9-12	29.1060	1.052	30.6195
111 Grades K-3 with ESE Services	2.9375	1.066	3.1314
112 Grades 4-8 with ESE Services	1.9375	1.000	1.9375
113 Grades 9-12 with ESE Services	1.3200	1.052	1.3886
130 ESOL	(37.2054)	1.119	(41.6328)
254 ESE Support Level 4	(16.2134)	3.570	(57.8818)
255 ESE Support Level 5	(5.1646)	4.970	(25.6681)
300 Career Education 9-12	(4.9866)	1.077	(5.3706)
Total	(8.1219)		(72.9165)

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0089</u>	<u>#0161</u>	
101 Basic K-3	.....	.0550	.....	.0550
102 Basic 4-8	.....	.1350	.....	.1350
103 Basic 9-12	9.4874	.0500	2.3713	11.9087
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(9.4874)	.....	(1.5586)	(11.0460)
254 ESE Support Level 4	.....	(.2300)	.....	(.2300)
255 ESE Support Level 5	.....	(.0100)	(.0501)	(.0601)
300 Career Education 9-12	<u>(.0348)</u>	.....	<u>(1.6970)</u>	<u>(1.7318)</u>
Total	<u>(.0348)</u>	<u>.0000</u>	<u>(.9344)</u>	<u>(.9692)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0302</u>	<u>#1011</u>	<u>#1028</u>	<u>#1029</u>	
101	.0550	.....	.....	.....	.1302	.1852
102	.1350	1.5800	.....	.6652	.2908	2.6710
103	11.9087	.5600	2.0551	1.4240	(.3226)	15.6252
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.5000	.....	.....	.....	.5000
113	.0000	.9200	.....	.....	.....	.9200
130	(11.0460)	(2.0600)	(2.0551)	.....	.....	(15.1611)
254	(.2300)	(1.5800)	.....	(2.0892)	.1306	(3.7686)
255	(.0601)	.0800	.....	.....	(.2290)	(.2091)
300	<u>(1.7318)</u>	<u>(.3613)</u>	<u>(1.2063)</u>	<u>.....</u>	<u>.....</u>	<u>(3.2994)</u>
Total	<u>(.9692)</u>	<u>(.3613)</u>	<u>(1.2063)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.5368)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1032</u>	<u>#1041</u>	<u>#1051</u>	<u>#2011</u>	
101	.1852	.....	1.8805	.3964	.....	2.4621
102	2.6710	4.0662	1.4070	1.3720	.....	9.5162
103	15.6252	5.6612	.....	.....	.0784	21.3648
111	.0000	.....	.....	.....	.....	.0000
112	.5000	.....	.....	.....	.....	.5000
113	.9200	.....	.....	.....	.....	.9200
130	(15.1611)	.....	(3.2875)	(1.7684)	(.0784)	(20.2954)
254	(3.7686)	(9.7274)	.....	.5000	.....	(12.9960)
255	(.2091)	.....	.....	(.5000)	.....	(.7091)
300	<u>(3.2994)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.7576)</u>	<u>(4.0570)</u>
Total	<u>(2.5368)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7576)</u>	<u>(3.2944)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#2021	#2051	#2111	#2121	
101	2.4621	.....	.2250	.....	.....	2.6871
102	9.5162	.....	(.0115)	.....	.....	9.5047
103	21.3648	4.3784	.....	.....	.....	25.7432
111	.0000	.....	.....	.....	1.0000	1.0000
112	.5000	(.0625)	.....	.....	1.5000	1.9375
113	.9200	(.3000)	.....	.....	.....	.6200
130	(20.2954)	(4.3784)	(.7135)	.....	.....	(25.3873)
254	(12.9960)	.3000	.....	(.9850)	(2.5000)	(16.1810)
255	(.7091)	.....	.....	.9850	(.4600)	(.1841)
300	<u>(4.0570)</u>	.....	.....	.....	.....	<u>(4.0570)</u>
Total	<u>(3.2944)</u>	<u>(.0625)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(.4600)</u>	<u>(4.3169)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#2151	#2171	#2191	#2211	
101	2.6871	.....	.....	.9668	.....	3.6539
102	9.5047	1.3400	.....	1.0000	.....	11.8447
103	25.7432	.....	.....	.....	2.7486	28.4918
111	1.0000	.0750	(.1475)	2.0000	.....	2.9275
112	1.9375	.....	.....	.....	.....	1.9375
113	.6200	.....	.....	.....	(.2000)	.4200
130	(25.3873)	(1.3400)	.....	(1.9668)	(2.7486)	(31.4427)
254	(16.1810)	2.3751	(.8975)	(2.0000)	.....	(16.7034)
255	(.1841)	(2.4501)	(.2848)	.....	(.0200)	(2.9390)
300	<u>(4.0570)</u>	.....	.....	.....	<u>(.4544)</u>	<u>(4.5114)</u>
Total	<u>(4.3169)</u>	<u>.0000</u>	<u>(1.3298)</u>	<u>.0000</u>	<u>(.6744)</u>	<u>(6.3211)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#3011</u>	<u>#3101</u>	<u>#4011</u>	<u>#4031</u>	
101	3.6539	.....	.....	.....	2.5998	6.2537
102	11.8447	.....	.9019	.....	.....	12.7466
103	28.4918	(.0914)	.....	.7056	.....	29.1060
111	2.9275	.....	.....	.....	.....	2.9275
112	1.9375	.....	.....	.....	.....	1.9375
113	.4200	.....	.....	.9000	.....	1.3200
130	(31.4427)	(.4086)	(.9019)	(.7056)	(2.5998)	(36.0586)
254	(16.7034)	.....	.....	(.5000)	1.0000	(16.2034)
255	(2.9390)	.....	(.0602)	(.5000)	(1.0000)	(4.4992)
300	<u>(4.5114)</u>	.....	.....	<u>(.3136)</u>	.....	<u>(4.8250)</u>
Total	<u>(6.3211)</u>	<u>(.5000)</u>	<u>(.0602)</u>	<u>(.4136)</u>	<u>.0000</u>	<u>(7.2949)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>			<u>Total</u>
		<u>#6011</u>	<u>#6141</u>	<u>#6519</u>	
101	6.2537	.....	.....	.....	6.2537
102	12.7466	.....	.....	1.1468	13.8934
103	29.1060	.....	.....	.....	29.1060
111	2.9275	.....	.0100	.....	2.9375
112	1.9375	.....	.....	.....	1.9375
113	1.3200	.....	.....	.....	1.3200
130	(36.0586)	.....	.....	(1.1468)	(37.2054)
254	(16.2034)	.....	(.0100)	.....	(16.2134)
255	(4.4992)	.....	(.0850)	(.5804)	(5.1646)
300	<u>(4.8250)</u>	<u>(.1616)</u>	.....	.....	<u>(4.9866)</u>
Total	<u>(7.2949)</u>	<u>(.1616)</u>	<u>(.0850)</u>	<u>(.5804)</u>	<u>(8.1219)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 38.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Titusville High School (#0011)

1. [Ref. 1170] One teacher who taught Basic subject area classes that included ELL students had earned only 42 of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the students concerned have been cited and adjusted in finding No. 3 (Ref. 1102); no audit adjustment was made here.

.0000

2. [Ref. 1101] The timecard for one OJT student was not signed by the student's employer. We made the following audit adjustment:

300 Career Education 9-12	(.0348)	(.0348)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Titusville High School (#0011) (Continued)

3. [Ref. 1102] We noted the following exceptions involving 20 ELL students:
 - a. The ELL Student Plans for 14 students were not completed until after the reporting survey (i.e., the students' instructional programs and course schedules were not documented on the Plans until after that survey). We also noted that the files for five of these 14 students did not contain testing documentation justifying the students' continued ESOL-placement beyond the initial three-year base period.
 - b. Five students were reported incorrectly in ESOL. The students had been dismissed from ESOL prior to the reporting survey.
 - c. The file for one student did not contain testing documentation justifying the student's continued ESOL-placement beyond the initial three-year base period.

We made the following audit adjustment:

103 Basic 9-12	9.4874	
130 ESOL	(9.4874)	.0000
		(.0348)

Fieldston Preparatory School (#0089)

4. [Ref. 8980] One teacher was not certified to teach speech and language courses and did not hold a license to provide such services during the 2008-09 school year. We noted that the teacher had applied for certification in Speech Language Impaired, but a certificate had not been issued. We made the following audit adjustment:

101 Basic K-3	.0550	
102 Basic 4-8	.1350	
103 Basic 9-12	.0500	
254 ESE Support Level 4	(.2300)	
255 ESE Support Level 5	(.0100)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
Astronaut High School (#0161)		
5. [Ref. 16101] <u>The timecards for five Career Education OJT students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.8543)	(.8543)
6. [Ref. 16102] <u>The timecard for one Career Education OJT student indicated that the student worked fewer hours than were reported. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0300)	(.0300)
7. [Ref. 16103] <u>The ELL Student Plans for three students were not completed prior to the reporting surveys (i.e., the students' instructional programs and course schedules were not documented on the Plans until after that survey). We also noted that one of the students was beyond the maximum six-year period allowed for State funding of ESOL and the student's parents were not notified of the student's ESOL-placement. We made the following audit adjustment:</u>		
103 Basic 9-12	1.5586	
130 ESOL	(1.5586)	.0000
8. [Ref. 16104] <u>The instructional time for one ESE student in the Hospital and Homebound program was incorrectly reported. The student was reported for 270 instructional minutes, but only 120 minutes were supported by the teacher's instructional log. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.0501)	(.0501)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Astronaut High School (#0161) (Continued)

9. [Ref. 16180] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Physical Education, but taught courses which required certification in Vocational Education. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.8127	
300 Career Education 9-12	(.8127)	.0000
		(.9344)

Space Coast Junior/Senior High School (#0302)

10. [Ref. 30201] The ELL Student Plans for three students were not complete as of the reporting surveys. We noted that the Plan for one student did not include the student's instructional programs and course schedule, and the Plans for two students were not updated until after the February survey. We also noted that the parents of the first student were not notified of the student's ESOL-placement until February 4, 2009, after the October reporting survey. We made the following audit adjustment:

102 Basic 4-8	1.5000	
103 Basic 9-12	.5600	
130 ESOL	(2.0600)	.0000

11. [Ref. 30202] The file for one ESE student in the October survey contained a Matrix of Services form that was not reviewed and updated when the student's new IEP was prepared on October 22, 2007. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Space Coast Junior/Senior High School (#0302) (Continued)

12. [Ref. 30203] One ESE student was not reported in accordance with the student's Matrix of Services form. We also noted the student received four hours of intermittent Hospital and Homebound services in the February survey; however, those hours were not funded. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.9200	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>.0800</u>	.0000

13. [Ref. 30204] The timecard for one Career Education OJT student did not list the student's work hours on a daily basis; consequently, we were unable to determine the actual hours worked by the student during the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	<u>(.0850)</u>	(.0850)
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14. [Ref. 30205] The OJT hours for four Career Education students were incorrectly reported. Two students were reported for more time than was supported by their time cards and the remaining two students did not work during the week of the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	<u>(.1113)</u>	(.1113)
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15. [Ref. 30206] The timecard for one Career Education OJT student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(.1650)</u>	(.1650)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Space Coast Junior/Senior High School (#0302) (Continued)

16. [Ref. 30280] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in English and Social Studies, but taught a course which required certification in ESE. We also noted that the parents of students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.0800	
254 ESE Support Level 4	<u>(.0800)</u>	<u>.0000</u>
		<u>(.3613)</u>

Rockledge Senior High School (#1011)

17. [Ref. 101101] Three students were reported incorrectly in ESOL in the October survey. The students had been dismissed from ESOL prior to that survey (two on April 22, 2008, and one student on August 18, 2008). The students should have been reported in Basic education. We made the following audit adjustment:

103 Basic 9-12	.6497	
130 ESOL	<u>(.6497)</u>	<u>.0000</u>

18. [Ref. 101102] The files for two ELL students did not contain documentation justifying their continued ESOL-placement beyond the initial three-year base period. We also noted that documentation of parental notification for one student's initial ESOL-placement was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	.9210	
130 ESOL	<u>(.9210)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Rockledge Senior High School (#1011) (Continued)

19. [Ref. 101103] The timecards for three Career Education OJT students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.3643)	(.3643)
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20. [Ref. 101104] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	.3247	
130 ESOL	(.3247)	.0000

Management's Response – *Management contends that the 2008-09 school year represented the student's sixth fundable year in ESOL.*

Auditor's Resolution – *The documentation of the student's enrollment history submitted with management's response did not include the student's course schedule for the 2002-03 school year; consequently, the District's contention that the 2008-09 school year represented the student's sixth fundable year was not adequately supported. Our finding stands as presented.*

.0000

21. [Ref. 101105] The timecards for four Career Education OJT students were not signed by the students' employers. We also noted that the timecards for two of these four students supported fewer hours than were reported. We made the following audit adjustment:

300 Career Education 9-12	(.8420)	(.8420)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Rockledge Senior High School (#1011) (Continued)

22. [Ref. 101171] One teacher, who taught Basic subject area classes that included ELL students, had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.0827	
130 ESOL	<u>(.0827)</u>	.0000

23. [Ref. 101180] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Art, Earth/Space Science and Social Science, but taught a course which required certification in Biology or MG Gen Science. We also noted that the parents of students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.0770	
130 ESOL	<u>(.0770)</u>	.0000

(1.2063)

Devereux Hospital (#1028)

24. [Ref. 102881/82/83/84] Four teachers were not properly certified and were not approved by the School Board to teach out-of-field. Three of the teachers (Ref. 102881/83/84) held certification in ESE, but taught a course requiring certification in Any Vocational Education. The remaining teacher (Ref. 102882) held certification in Elementary Education, but taught a course requiring certification in ESE and Any Vocational Education. We also noted that the parents of students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Devereux Hospital (#1028)</u> (Continued)		
<u>Ref. 102881</u>		
103 Basic 9-12	.0800	
254 ESE Support Level 4	(.0800)	.0000
<u>Ref. 102882</u>		
102 Basic 4-8	.6652	
103 Basic 9-12	1.1840	
254 ESE Support Level 4	(1.8492)	.0000
<u>Ref. 102883</u>		
103 Basic 9-12	.0800	
254 ESE Support Level 4	(.0800)	.0000
<u>Ref. 102884</u>		
103 Basic 9-12	.0800	
254 ESE Support Level 4	(.0800)	<u>.0000</u>
		<u>.0000</u>

Riverdale Country Day School (#1029)

25. [Ref. 102901] The course schedule for one ESE student was reported incorrectly in program No. 103 (Basic 9-12). The course schedules of ESE students should be reported entirely in ESE. We made the following audit adjustment:

103 Basic 9-12	(.5000)	
254 ESE Support Level 4	<u>.5000</u>	.0000

26. [Ref. 102981] One teacher did not hold a Florida teaching certificate covering the 2008-09 school year, and was not otherwise qualified to teach. We made the following audit adjustment:

101 Basic K-3	.1302	
102 Basic 4-8	.2908	
103 Basic 9-12	.1774	
254 ESE Support Level 4	(.3694)	
255 ESE Support Level 5	(.2290)	
		<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Horace Mann Academy (#1032)

27. [Ref. 103281/83] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 103281) held certification in ESE, but a taught a course which required the Reading Endorsement, and one teacher (Ref. 103283) held certification in Biology, but taught courses which required certification in ESE. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 103281</u>			
102 Basic 4-8	.0630		
254 ESE Support Level 4	<u>(.0630)</u>		.0000
 <u>Ref. 103283</u>			
102 Basic 4-8	4.0032		
103 Basic 9-12	5.6612		
254 ESE Support Level 4	<u>(9.6644)</u>		<u>.0000</u>
			<u>.0000</u>

Cambridge Elementary Magnet School (#1041)

28. [Ref. 104101] The files for four ELL students did not contain documentation justifying the students' continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:

101 Basic K-3	.9724		
102 Basic 4-8	.9209		
130 ESOL	<u>(1.8933)</u>		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Cambridge Elementary Magnet School (#1041) (Continued)

29. [Ref. 104102] The ELL Committees for two students in ESOL did not consider at least two of the five ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, prior to recommending the students' continued ESOL-placement. We made the following audit adjustment:

101 Basic K-3	.4219	
102 Basic 4-8	.4861	
130 ESOL	<u>(.9080)</u>	.0000

30. [Ref. 104103] The English language proficiency of one ELL student in the October survey was prematurely assessed. The assessment was due in August 2008, but was conducted in March 2008. We made the following audit adjustment:

101 Basic K-3	.4862	
130 ESOL	<u>(.4862)</u>	.0000

31. [Ref. 104104] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

101 Basic K-3	.8486	
130 ESOL	<u>(.8486)</u>	.0000

Management's Response – *Management contends that the 2008-09 school year represented the student's sixth fundable year in ESOL.*

Auditor's Resolution – *The documentation of the student's enrollment history submitted with management's response supports management's contention. Accordingly, we have resolved our finding in the favor of the District.*

101 Basic K-3	<u>(.8486)</u>	
130 ESOL	<u>.8486</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Endeavour Elementary Magnet School (#1051)

32. [Ref. 105101] The file for one ELL student did not contain documentation justifying the student's continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:

102 Basic 4-8	.4720	
130 ESOL	<u>(.4720)</u>	.0000

33. [Ref. 105102] We noted the following exceptions involving parental notification for three ELL students: (a) the notification letters for two students were missing and could not be located; and (b) the parents of one student were not notified of the student's re-entry into ESOL. We made the following audit adjustment:

101 Basic K-3	.3964	
102 Basic 4-8	.9000	
130 ESOL	<u>(1.2964)</u>	.0000

34. [Ref. 105103] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Melbourne Senior High School (#2011)

35. [Ref. 201102] We noted the following exceptions involving four Career Education OJT students: (a) three students did not work during the weeks of the reporting surveys; and (b) the timecard for one student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(.7576)</u>	(.7576)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Melbourne Senior High School (#2011) (Continued)

36. [Ref. 201170] One teacher who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher’s in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.0784	
130 ESOL	<u>(.0784)</u>	<u>.0000</u>
		<u>(.7576)</u>

Palm Bay Senior High School (#2021)

37. [Ref. 202101] We noted the following exceptions involving 11 ESE students: (a) the course schedules for ten students incorrectly reported one course in program No. 254 (ESE Support Level 4) and the remainder of their course schedule in program No. 113 (Grades 9-12 with ESE Services) rather than reporting the students’ entire course schedule in program No. 113; and (b) one student was not reported in accordance with the student’s *Matrix of Services* form. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.2000	
254 ESE Support Level 4	<u>(.2000)</u>	.0000
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	
254 ESE Support Level 4	<u>.5000</u>	.0000

38. [Ref. 202103] One ESE student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	<u>(.0625)</u>	(.0625)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Palm Bay Senior High School (#2021) (Continued)

39. [Ref. 202104] We noted the following exceptions involving eight ELL students: (a) seven students were not assessed for reading and writing competency as required to support their continued ESOL-placement beyond the initial three-year base period; and (b) one student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	4.7870	
130 ESOL	<u>(4.7870)</u>	.0000

Management's Response – *Regarding the student cited in part (b), management contends that the 2008-09 school year represented the student's sixth fundable year in ESOL.*

Auditor's Resolution – *The documentation of the student's enrollment history submitted with management's response supports management's contention. Accordingly, we have resolved our finding in the favor of the District with regard to this student.*

103 Basic 9-12	(.4870)	
130 ESOL	<u>.4870</u>	.0000

40. [Ref. 202170] One teacher taught Primary Language Arts to classes that included ELL students, but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.0784	
130 ESOL	<u>(.0784)</u>	<u>.0000</u> <u>(.0625)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

University Park Elementary School (#2051)

41. [Ref. 205102] One ELL student had withdrawn from school prior to the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:

102 Basic 4-8	(.0115)	
130 ESOL	(.4885)	(.5000)

42. [Ref. 205170] The letter used to notify the parents of the out-of-field status of one Primary Language Arts teacher in the October survey was not sent until April 1, 2009, after that survey. We made the following audit adjustment:

101 Basic K-3	.2250	
130 ESOL	(.2250)	.0000
		(1.3000)

Lockmar Elementary School (#2111)

43. [Ref. 211101] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

254 ESE Support Level 4	(.9850)	
255 ESE Support Level 5	.9850	.0000
		.0000

John F. Turner Senior Elementary School (#2121)

44. [Ref. 212101] One student in the Hospital and Homebound program was reported for more homebound instruction than was provided. We made the following audit adjustment:

255 ESE Support Level 5	(.4600)	(.4600)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

John F. Turner Senior Elementary School (#2121) (Continued)

45. [Ref. 212102] The Matrix of Services form for one ESE student was incorrectly scored. The ratings total included three Special Consideration points for which the student was not eligible. We made the following audit adjustment:

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

46. [Ref. 212103] The files for two ESE students each contained two Matrix of Services forms having the same dates, but different cost factors. Consequently, the students' reporting was not clearly supported. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

Management's Response – Management submitted additional Matrix forms to support program No. 254 (ESE Support Level 4).

Auditor's Resolution – The Matrix forms submitted with management's response did not match any of the Matrix forms originally examined by us; thus, as a result of management's response, each student now has three different Matrix forms. We again concluded that the students' reporting was not clearly supported. Accordingly, our finding stands as presented.

.0000

(.4600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Discovery Elementary School (#2151)

47. [Ref. 215101] The Matrix of Services form for one ESE student was incorrectly scored. The ratings total included 13 Special Consideration points for which the student was not eligible. The student received partial homebound services; however, the student had not been placed into the Hospital and Homebound program, and a physician's statement to support such a placement was missing and could not be located. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.0750	
254 ESE Support Level 4	.3751	
255 ESE Support Level 5	(.4501)	.0000

Management's Response – Management contends that the .0750 FTE shown in our adjustment should have been applied to program No. 254 (ESE Support Level 4) rather than to program No. 111 (Grades K-3 with ESE Services).

Auditor's Resolution – The .0750 FTE adjustment to program No. 111 represents instructional time at the student's home where 254-level services were not provided. Since the student was not placed in the Hospital and Homebound program and there was no physician's statement to support such a placement, the .0750 FTE adjustment to program No. 111 is appropriate. Our finding stands as presented.

.0000

48. [Ref. 215102] The Matrix of Services forms for two ESE students were incorrectly scored. The ratings totals included three Special Consideration points for which the students were not eligible. We made the following audit adjustment:

254 ESE Support Level 4	2.0000	
255 ESE Support Level 5	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Discovery Elementary School (#2151) (Continued)

49. [Ref. 215103] The files for two ELL students did not contain documentation justifying the students' continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:

102 Basic 4-8	1.3400	
130 ESOL	(1.3400)	.0000
		<u>.0000</u>

Riviera Elementary School (#2171)

50. [Ref. 217101] The number of instructional minutes for five prekindergarten students was incorrectly reported causing their FTE to be overstated. The students were part-time only attending three days per week with a daily instructional schedule totaling 340 instructional minutes. Consequently, the students were reported for various FTE amounts: .4875 FTE, .5000 FTE, and .4772 FTE. They should have been reported for only .3400 FTE. We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.1475)	
254 ESE Support Level 4	(.8975)	
255 ESE Support Level 5	(.2848)	(1.3298)
		<u>(1.3298)</u>

Jupiter Elementary School (#2191)

51. [Ref. 219101] We noted the following exceptions involving three ESE students:

a. Two students in the February survey were not reported in accordance with their Matrix of Services forms. We also noted that the Matrix of Services form for the October survey for one of these two students was missing and could not be located.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Jupiter Elementary School (#2191) (Continued)

b. The Matrix of Services form for one student in the October survey was missing and could not be located.

We made the following audit adjustment:

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

52. [Ref. 219102] The English language proficiency of two ELL students was not assessed until after their continued ESOL-placement for a fourth and fifth year. The late assessments were conducted in March and April 2009, respectively, but should have been conducted in November and August 2008, respectively. We made the following audit adjustment:

101 Basic K-3	.9668	
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.9668)</u>	<u>.0000</u>
		<u>.0000</u>

Bayside High School (#2211)

53. [Ref. 221101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	.8956	
130 ESOL	<u>(.8956)</u>	.0000

Management's Response – *Management contends that the 2008-09 school year represented the student's sixth fundable year in ESOL.*

Auditor's Resolution – *The documentation of the student's enrollment history submitted with management's response supports management's contention. Accordingly, we have resolved our finding in the favor of the District.*

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Bayside High School (#2211)</u>		
103 Basic 9-12	(.8956)	
130 ESOL	<u>.8956</u>	.0000
54. [Ref. 221102] <u>Two students were reported incorrectly in ESOL. The students were FES and should have been reported in Basic education. We made the following audit adjustment:</u>		
103 Basic 9-12	1.1474	
130 ESOL	<u>(1.1474)</u>	.0000
55. [Ref. 221103] <u>The file for one student in ESOL did not contain documentation justifying the student's continued ESOL-placement beyond the initial three-year base period. We noted that the student was classified FES and a Competent English Reader and Writer. We made the following audit adjustment:</u>		
103 Basic 9-12	.6272	
130 ESOL	<u>(.6272)</u>	.0000
56. [Ref. 221104] <u>Four Career Education OJT students were reported for more work hours than were supported by their timecards. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.4544)</u>	(.4544)
57. [Ref. 221105] <u>Two ESE students in the Hospital and Homebound program were reported for more instructional time than was provided to them. One student was reported for one hour of home-instruction that was not provided; and four hours of tele-class instruction that was actually only two hours. The other student was reported for eight hours of tele-class instruction that was not provided. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Bayside High School (#2211)</u> (Continued)	
113 Grades 9-12 with ESE Services	(.2000)
255 ESE Support Level 5	(.0200)
	(.2200)
58. [Ref. 221106] <u>The file for one ELL student did not contain documentation justifying the student's continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:</u>	
103 Basic 9-12	.9740
130 ESOL	(.9740)
	.0000
	(.6744)
<u>Eau Gallie High School (#3011)</u>	
59. [Ref. 301101] <u>One ELL student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>	
103 Basic 9-12	(.0914)
130 ESOL	(.4086)
	(.5000)
	(.5000)
<u>Roy Allen Elementary School (#3101)</u>	
60. [Ref. 310101] <u>The ELL Committee for one FES student in ESOL did not consider at least two of the five ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:</u>	
102 Basic 4-8	.9019
130 ESOL	(.9019)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Roy Allen Elementary School (#3101) (Continued)

61. [Ref. 310102] One student in the Hospital and Homebound program was reported for more homebound instruction than was provided. The student was reported for five hours of such instruction; however, the homebound teacher's contact log reported only two hours. We made the following audit adjustment:

255 ESE Support Level 5	(.0602)	(.0602)
		(.0602)

Merritt Island High School (#4011)

62. [Ref. 401102] We noted the following exceptions involving three students in OJT: (a) one ESE student was reported for more work hours than was supported by the student's timecard; and (b) two Career Education students did not work during the week of the reporting survey. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.1000)	
300 Career Education 9-12	(.3136)	(.4136)

63. [Ref. 401103] The English language proficiency of two ELL students in the October survey was not assessed on a timely basis. The assessments were due in August 2008, but were not conducted until January 2009. We made the following audit adjustment:

103 Basic 9-12	.7056	
130 ESOL	(.7056)	.0000

64. [Ref. 401104] Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
		(.4136)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

	Net Audit Adjustments (Unweighted FTE)
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Findings

Mila Elementary School (#4031)

65. [Ref. 403101] The parents of six ELL students in the October 2008 survey were not notified of the students' ESOL-placements until January 20, 2009. We made the following audit adjustment:

101 Basic K-3	2.5998	
130 ESOL	<u>(2.5998)</u>	.0000

66. [Ref. 403102] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. We made the following audit adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Satellite Senior High School (#6011)

67. [Ref. 601101] The timecards for two Career Education students in OJT indicated that the students were not employed during the week of the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	<u>(.1616)</u>	<u>(.1616)</u>
		<u>(.1616)</u>

Dr. W.J. Creel Elementary School (#6141)

68. [Ref. 614101] One student in the Hospital and Homebound program was reported for more homebound instruction than was provided (6.25 hours versus 2.0 hours). We made the following audit adjustment:

255 ESE Support Level 5	<u>(.0850)</u>	<u>(.0850)</u>
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Dr. W.J. Creel Elementary School (#6141) (Continued)

69. [Ref. 614102] One course in the schedule of one ESE student in the October survey was incorrectly reported in program No. 254 (ESE Support Level 4). It should have been reported in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustment:

111 Grades K-3 with ESE Services	.0100	
254 ESE Support Level 4	<u>(.0100)</u>	<u>.0000</u>
		<u>(.0850)</u>

Palm Bay Community Charter-Patriot Campus (#6519)

70. [Ref. 651901] We noted the following exceptions involving two ESE students in the Hospital and Homebound program: (a) the instructor’s contact logs for both students were missing and could not be located; and (b) one student was reported for more hours of homebound instruction than were authorized by the student’s IEP (25 hours versus 4 hours). We made the following audit adjustment:

255 ESE Support Level 5	<u>(.5804)</u>	<u>(.5804)</u>
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71. [Ref. 651972] One teacher taught Primary Language Arts to classes that included ELL students, but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	1.1468	
130 ESOL	<u>(1.1468)</u>	<u>.0000</u>
		<u>(.5804)</u>
		<u>(8.1219)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Brevard County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) *ELL Student Plans* are appropriately prepared, reviewed and updated, and retained in readily accessible files; (2) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) ELL Committees consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code; (4) timecards for OJT students are accurately completed, signed, and reviewed; (5) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; (6) ESOL teachers earn their required in-service training points in accordance with the respective timelines; and (7) parents are timely and appropriately notified when their children are assigned to out-of-field teachers or placed in ESOL.

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

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3) and
 (6)(c), F.A.C.Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

Career Education On-the-Job Attendance

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

Exceptional Education

- Section 1003.57, F.S.Exceptional Students Instruction
- Section 1011.62, F.S.Funds for Operation of Schools
- Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C.Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years
- Rule 6A-6.0312, F.A.C.Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C.General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C.Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Definitions, ESE Policies and Procedures, and ESE Administrators

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Brevard County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2008-2009

Teacher Certification

Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
Section 1012.42(2), F.S. Teacher Teaching Out-of-field; Notification Requirements
Section 1012.55, F.S. Positions for Which Certificates Required
Rule 6A-1.0502, F.A.C. Non-certificated Instructional Personnel
Rule 6A-1.0503, F.A.C. Definition of Qualified Instructional Personnel
Rule 6A-4.001, F.A.C. Instructional Personnel Certification
Rule 6A-6.0907, F.A.C. Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Brevard County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

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

1. School District of Brevard County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Brevard County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Brevard County. For the fiscal year ended June 30, 2009, the District operated 108 schools, reported 72,196.74 unweighted FTE, and received approximately \$158.4 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Brevard County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2008-2009 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

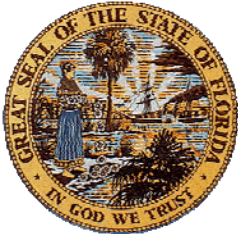
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Brevard County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Titusville High School	1 through 3
2. Fieldston Preparatory School	4
3. Astronaut High School	5 through 9
4. Space Coast Junior/Senior High School	10 through 16
5. Rockledge Senior High School	17 through 23
6. Devereux Hospital	24
7. Riverdale Country Day School	25 and 26
8. Horace Mann Academy	27
9. Cambridge Elementary Magnet School	28 through 31
10. Endeavour Elementary Magnet School	32 through 34
11. Melbourne Senior High School	35 and 36
12. Palm Bay Senior High School	37 through 40
13. University Park Elementary School	41 and 42
14. Port Malabar Elementary School	NA
15. Lockmar Elementary School	43
16. John F. Turner Senior Elementary School	44 through 46
17. Discovery Elementary School	47 through 49
18. Christa McAuliffe Elementary School	NA
19. Riviera Elementary School	50
20. Jupiter Elementary School	51 and 52
21. Bayside High School	53 through 58
22. Eau Gallie High School	59
23. Roy Allen Elementary School	60 and 61
24. Merritt Island High School	62 through 64
25. Mila Elementary School	65 and 66
26. Satellite Senior High School	67
27. Dr. W.J. Creel Elementary School	68 and 69
28. Palm Bay Community Charter-Patriot Campus	70 and 71



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

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

We have examined management's assertion, included in its representation letter dated August 14, 2009, that the Brevard County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009.

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies¹, is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

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

Respectfully submitted,



David W. Martin, CPA
February 22, 2010

SCHEDULE F

Brevard County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transported</u>	<u>% of Pop. (Sample)</u>
Population ¹	1,093	100.00%	59,009	100.00%
Sample ²	-	-	591	1.00%
<u>Sample Students</u>				
With Exceptions ³	-	-	38	(6.43%)
Net Audit Adjustments	-	-	(5)	(0.85%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	216	0.37%
Net Audit Adjustments	-	-	0	0.00%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(5)	0.01%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2009. The District reported 59,009 students in the following ridership categories: 2,445 in IDEA (K-12), Weighted; 145 in IDEA (K-12), Unweighted; 143 in IDEA (PK), Weighted; 298 in IDEA (PK), Unweighted; 121 in Teenage Parents and Infants; 2,512 in Hazardous Walking; 53,017 in Two Miles or More; 68 in Center to Center (IDEA), Unweighted; and 260 in Center to Center (Vocational). The District also reported operating a total of 1,093 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Brevard County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 54.

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2008 surveys and the February and June 2009 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2008 survey and once for the February 2009 survey) will be presented in our findings as two sample students.

1. [Ref. 51/52] We noted the following exceptions involving 216 students (113 students in the October 2008 survey and 103 students in the February 2009 survey):
 - a. The number of days-in-term was reported incorrectly for 208 students (105 of the 113 students in the October survey and all 103 students in the February survey). The students were reported for either 87 days or 93 days, but should have been reported for only 18 days. We also noted that these students were reported in various ridership categories, but should have been reported in Center to Center (IDEA), Unweighted.
 - b. Eight students in the October survey were reported incorrectly in Center-to-Center (IDEA), Unweighted. These students were transported to attend driver's education classes and should have been reported in Center-to-Center (Vocational).

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Brevard County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Students
 Transported
 Net Audit
 Adjustments**

Findings

We made the following audit adjustments:

a. October 2008 Survey (Ref. 51)

87 Days-in-Term

Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	(25)	
Center to Center (Vocational) (<i>Non-Sample Students</i>)	(80)	

18 Days-in-Term

Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	<u>105</u>	0
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February 2009 Survey (Ref. 52)

93 Days-in-Term

Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	(17)	
Center to Center (Vocational) (<i>Non-Sample Students</i>)	(86)	

18 Days-in-Term

Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	<u>103</u>	0
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b. October 2008 Survey (Ref. 51)

87 Days-in-Term

Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	(8)	
Center to Center (Vocational) (<i>Non-Sample Students</i>)	<u>8</u>	0

2. [Ref. 53] We noted the following exceptions involving nine students in the July 2008 survey: (a) two students in the Two Miles or More lived less than two miles from school and were not otherwise eligible for State transportation funding; (b) six students (four in IDEA (K-12), Unweighted and two in Hazardous Walking) lived more than two miles from school and should have been reported in Two Miles or More; and (c) the IEP for one student in IDEA (PK), Weighted did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification (the student was eligible for IDEA (PK), Unweighted). We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Brevard County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>July 2008 Survey</u>		
<u>6 Days-in-Term</u>		
a. Two Miles or More (<i>Sample Students</i>)	(2)	
b. IDEA (K-12), Unweighted (<i>Sample Students</i>)	(4)	
Hazardous Walking (<i>Sample Students</i>)	(2)	
Two Miles or More (<i>Sample Students</i>)	6	
c. IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	(2)
3. [Ref. 54] <u>We noted the following exceptions involving nine students in the October survey: (a) seven students (two in Hazardous Walking and five in IDEA (K-12), Unweighted) lived more than two miles from school and should have been reported in Two Miles or More; (b) the IEP for one student in IDEA (K-12), Weighted did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification (the student was eligible for IDEA (K-12), Unweighted); and (c) one student in Center-to-Center (Vocational) was not listed as a transported student on the bus driver’s report for the student’s assigned bus, and was not otherwise eligible for State transportation funding. We made the following audit adjustment:</u>		
<u>October 2008 Survey</u>		
<u>87 Days-in-Term</u>		
a. Hazardous Walking (<i>Sample Students</i>)	(2)	
IDEA (K-12), Weighted (<i>Sample Student</i>)	(5)	
Two Miles or More (<i>Sample Students</i>)	7	
b. IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	1	
c. Center to Center (Vocational) (<i>Sample Student</i>)	(1)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Brevard County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Students
 Transported
 Net Audit
 Adjustments**

Findings

4. [Ref. 55] Two students were not eligible for State transportation funding. One student had withdrawn from school prior to the February reporting survey and one student was not listed as a transported student on the bus driver’s report for the student’s assigned bus. We made the following audit adjustment:

February 2009 Survey

93 Days-in-Term

IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	(1)	(2)

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

February 2009 Survey

93 Days-in-Term

IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Weighted (<i>Sample Students</i>)	(2)	
IDEA (PK), Unweighted (<i>Sample Students</i>)	2	
Two Miles or More (<i>Sample Student</i>)	1	0

6. [Ref. 57/58] Fifteen students (seven in IDEA (K-12), Unweighted and eight in Hazardous Walking) lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

February 2009 Survey (Ref. 57)

93 Days-in-Term

IDEA (K-12), Unweighted (<i>Sample Students</i>)	(2)	
Hazardous Walking (<i>Sample Students</i>)	(7)	
Two Miles or More (<i>Sample Students</i>)	2	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Brevard County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>		<u>Students Transported Net Audit Adjustments</u>
<u>June 2009 Survey (Ref. 58)</u>		
<u>20 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(5)	
Hazardous Walking (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Students</i>)	<u>6</u>	<u>0</u>
Net Audit Adjustments		<u>(5)</u>
<u>Summary</u>		
Sample Students w/Exceptions	<u>38</u>	--
Sample Students - Net Audit Adjustments	--	(5)
Non-Sample Students w/Exceptions	<u>216</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>0</u>
Net Audit Adjustments		<u>(5)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Brevard County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership categories for the correct number of days-in-term; and (2) only eligible ESE students whose IEPs authorized transportation services are reported in IDEA-weighted or unweighted ridership categories.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

Brevard County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

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

1. Student Eligibility

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

2. Transportation in Brevard County

For the fiscal year ended June 30, 2009, the District received approximately \$11.7 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2008	116	696
October 2008	456	29,160
February 2009	455	28,498
June 2009	<u>66</u>	<u>655</u>
Total	<u>1,093</u>	<u>59,009</u>

3. Statutes and Rules

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

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

Brevard County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

School Board of Brevard County
2700 Judge Fran Jamieson Way • Viera, FL 32940-6601
Brian T. Binggeli, Ed.D., Superintendent



February 22, 2010

Mr. David W. Martin
Auditor General, State of Florida
Attn: Mr. Joe Williams, Section 321
Room 476A
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Re: 2008-09 FTE Audit Findings

Dear Mr. Martin:

The following is in response to your draft report of the Florida Education Finance Program Full-Time Equivalent Student and Transportation Audit of the Brevard County School District for the year ended June 30, 2009.

In response to the material findings cited in the audit, we offer the following:

Staff from the district FTE office are visiting schools to review randomly selected student records. Items included in this review are ESE, ESOL and OJT documentation. Subsequent to these visits, school staff is notified of any non-compliance issues found and corrective action to be taken. In addition, our auditors (RSM McGladrey) will be conducting FTE reviews each year during the October survey period.

The FTE staff is presently working with the ESE and ESOL district staff to improve the information on documentation that is currently communicated to the schools. The FTE staff will also work to improve information concerning the OJT documentation and work with staff from that office to ensure schools have a clear understanding of the requirements.

Transportation

The Edulog automated routing system defaults all students to a 90-day school term. Transportation supervisors will now ensure that student entries for less than the 90-day school term are correctly identified for the correct amount of days transported. In addition, transportation supervisors will ensure that IEPs are monitored when entering an FTE ridership category for an ESE student so that the correct information is reported.

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Objectionable Audit Findings

Finding #20, Reference #101104 - Year 2008-09 is the sixth year this student was claimed for 130 funding.

Finding #31, Reference #104104 - Year 2008-09 is the sixth year this student was claimed for 130 funding.

Finding #39, Reference #202104 - Year 2008-09 is the sixth year one of the students (#0206401) was claimed for 130 funding.

Finding #46, Reference #212103 - For both of these students, a new Matrix was written on the date that the current Matrix was reviewed.

Finding #47, Reference #215101 - Student had a 254 matrix prior to HH service yet .0750 of the .4501 taken from program 255 was put into program 111 instead of program 254.

Finding #53, Reference #221101 - Year 2008-09 is the sixth year that the student was claimed for 130 funding.

We respectfully request that these items be reconsidered and have attached supporting documentation. Please be assured that district staff will continue to work with the schools to ensure that student files conform to all rules and regulations of the Florida Education Finance Program.

If we can provide any further information, please contact Denise Mathis on Ext. 613.

Sincerely,



Brian T. Binggeli, Ed.D
Superintendent