

**BREVARD COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Mark Mullins served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Misty Belford, Chairman from 11-19-19	1
Cheryl McDougall	2
Tina Descovich, Chairman to 11-18-19	3
Matt Susin, Vice Chairman	4
Katye Campbell	5

The team leader was Gail S Collier, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Aileen B. Peterson, CPA, CPM, Audit Manager, by e-mail at aileenpeterson@aud.state.fl.us or by telephone at (850) 412-2972.

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722

BREVARD COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	11
Findings.....	11
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	23
NOTES TO SCHEDULES.....	26
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	29
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	32
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	34
Findings.....	34
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	41
NOTES TO SCHEDULES.....	42
MANAGEMENT’S RESPONSE	43

BREVARD COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Brevard County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2020. Specifically, we noted:

- State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 17 of the 165 teachers in our test. Twenty (12 percent) of the 165 teachers in our test taught at charter schools and 3 (18 percent) of the 17 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	113	16	14%	22	3	14%
ESE Support Levels 4 and 5	138	1	1%	28	-	NA
Career Education 9-12	3	-	NA	2	-	NA
Totals	<u>254</u>	<u>17</u>		<u>52</u>	<u>3</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 122 of the 370 students in our student transportation test, as well as, exceptions for 150 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 51 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.1191 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 82.8317 (negative 82.8966 applicable to District schools other than charter schools and positive .0649 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 205 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$354,477 (negative 82.8317 times \$4,279.49), of which negative \$354,755 is applicable to District schools other than charter schools and positive \$278 is applicable to charter schools.

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

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

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 94 schools other than charter schools, 12 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$270.6 million was provided through the FEFP to the District for the District-reported 73,106.12 unweighted FTE as recalibrated, which included 6,904.35 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

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

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

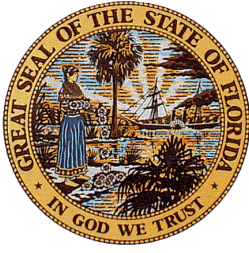
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$11 million for student transportation as part of the State funding through the FEFP.

¹ FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Brevard County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. 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 2019-20* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Brevard County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses² in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

² A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

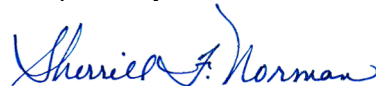
be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 13, 2021

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2020, the Brevard County District School Board (District) reported to the DOE 73,106.12 unweighted FTE as recalibrated, which included 6,904.35 unweighted FTE as recalibrated for charter schools, at 94 District schools other than charter schools, 12 charter schools, 2 cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (110) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (19,034) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 22 of the 113 students in our ESOL test,³ 28 of the 138 students in our ESE Support Levels 4 and 5 test,⁴ and 2 of the 3 students in our Career Education 9-12 test.⁵ Sixteen (14 percent) of the 113 students in our ESOL test attended charter schools and 3 (14 percent) of the 22 students with exceptions attended charter schools. One (1 percent) of the 138 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the 28 students with exceptions attended charter schools. None of the 3 students in our Career Education 9-12 test attended charter schools.

³ For ESOL, the material noncompliance is composed of Findings 1, 4, 8, 13, 14, 18, 19, 22, 23, 26, 27, 28, 32, 37, 40, 42, 43, and 48 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 5, 9, 10, 15, 16, 20, 21, 30, 33, 38, and 41 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is disclosed in Finding 34 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	106	15	14,251	186	2	50,793.1700	152.2837	40.9766
Basic with ESE Services	108	15	4,287	151	4	18,429.5300	127.4552	20.3511
ESOL	93	14	331	113	22	1,466.1600	69.1807	(7.2716)
ESE Support Levels 4 and 5	79	12	162	138	28	961.9700	120.1529	(29.7176)
Career Education 9-12	18	1	<u>3</u>	<u>3</u>	<u>2</u>	<u>1,455.2900</u>	<u>.4028</u>	<u>(25.4576)</u>
All Programs	110	15	<u>19,034</u>	<u>591</u>	<u>58</u>	<u>73,106.1200</u>	<u>469.4753</u>	<u>(1.1191)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (537, of which 488 are applicable to District schools other than charter schools and 49 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 17 of the 165 teachers in our test.⁶ Twenty (12 percent) of the 165 teachers in our test taught at charter schools and 3 (18 percent) of the 17 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 3, 6, 11, 12, 17, 24, 25, 29, 31, 35, 36, 39, 45, 46, and 47 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.2775	1.120	.3108
102 Basic 4-8	6.2424	1.000	6.2424
103 Basic 9-12	34.0652	1.005	34.2355
111 Grades K-3 with ESE Services	8.6631	1.120	9.7027
112 Grades 4-8 with ESE Services	11.2500	1.000	11.2500
113 Grades 9-12 with ESE Services	.9380	1.005	.9427
130 ESOL	(7.3801)	1.181	(8.7159)
254 ESE Support Level 4	(28.0781)	3.637	(102.1200)
255 ESE Support Level 5	(1.6395)	5.587	(9.1599)
300 Career Education 9-12	<u>(25.4576)</u>	1.005	<u>(25.5849)</u>
Subtotal	<u>(1.1191)</u>		<u>(82.8966)</u>

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.3774	1.120	.4227
102 Basic 4-8	.0141	1.000	.0141
112 Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
130 ESOL	<u>.1085</u>	1.181	<u>.1281</u>
Subtotal	<u>.0000</u>		<u>.0649</u>

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.6549	1.120	.7335
102 Basic 4-8	6.2565	1.000	6.2565
103 Basic 9-12	34.0652	1.005	34.2355
111 Grades K-3 with ESE Services	8.6631	1.120	9.7027
112 Grades 4-8 with ESE Services	10.7500	1.000	10.7500
113 Grades 9-12 with ESE Services	.9380	1.005	.9427
130 ESOL	(7.2716)	1.181	(8.5878)
254 ESE Support Level 4	(28.0781)	3.637	(102.1200)
255 ESE Support Level 5	(1.6395)	5.587	(9.1599)
300 Career Education 9-12	<u>(25.4576)</u>	1.005	<u>(25.5849)</u>
Total	<u>(1.1191)</u>		<u>(82.8317)</u>

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0052</u>	<u>#0151</u>	<u>#1101</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.7927	.3953	3.9187	5.1067
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.6345	.....	.6345
112 Grades 4-8 with ESE Services	.5002	.....	4.5000	5.0002
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.7927)	(.3953)	(.9074)	(2.0954)
254 ESE Support Level 4	(1.5002)	(.6345)	(5.5113)	(7.6460)
255 ESE Support Level 5	1.0000	.....	(2.0000)	(1.0000)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

No.	Brought Forward	Proposed Adjustments (1)				Balance Forward
		#1131	#1151	#1171	#2211	
101	.0000	.6720	(.7960)	.....	.....	(.1240)
102	5.1067	.2996	.3901	.....	.....	5.7964
103	.0000	.....	.....	1.2268	1.2623	2.4891
111	.6345	3.5908	2.0000	.....	.....	6.2253
112	5.0002	.....	6.5000	.....	.....	11.5002
113	.0000	.....	.....	.....	.....	.0000
130	(2.0954)	(1.4716)	.4059	(1.2268)	(1.2623)	(5.6502)
254	(7.6460)	(3.5908)	(8.5000)	.....	.....	(19.7368)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#2221</u>	<u>#2311</u>	<u>#3011</u>	<u>#3071</u>	
101	(.1240)	.4015	.....	.....	.....	.2775
102	5.7964	.....	.....	.....	.4043	6.2007
103	2.4891	.....	26.0855	5.5740	.....	34.1486
111	6.2253	1.4875	.....	.....	.9503	8.6631
112	11.5002	.....	.....	.....	.....	11.5002
113	.0000	.....	.5000	.5002	.....	1.0002
130	(5.6502)	.....	(.7034)	(.6222)	(.4043)	(7.3801)
254	(19.7368)	(1.8890)	(.5000)	(5.4520)	(.5003)	(28.0781)
255	(1.0000)	.....	(.1895)	.....	(.4500)	(1.6395)
300	<u>.0000</u>	<u>.....</u>	<u>(25.4576)</u>	<u>.....</u>	<u>.....</u>	<u>(25.4576)</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>(.2650)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7650)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#6523*</u>	<u>#6540*</u>	<u>#6541*</u>	<u>#7004</u>	
101	.2775	.3774	.....	.....	.....	.6549
102	6.2007	.3069	.1357	(.4285)	.0417	6.2565
103	34.1486	.....	.....	.....	(.0834)	34.0652
111	8.6631	.....	.....	.....	.....	8.6631
112	11.5002	(.5000)	.....	.....	(.2502)	10.7500
113	1.0002	.....	.....	.....	(.0622)	.9380
130	(7.3801)	(.1843)	(.1357)	.4285	.....	(7.2716)
254	(28.0781)	.....	.....	.....	.....	(28.0781)
255	(1.6395)	.....	.....	.....	.....	(1.6395)
300	<u>(25.4576)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(25.4576)</u>
Total	<u>(.7650)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3541)</u>	<u>(1.1191)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Brevard County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2019-20* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

James Madison Middle School (#0052)

1. [Ref. 5201] The English language proficiency of one ELL student was not assessed within 30 days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.3586	
130 ESOL	<u>(.3586)</u>	.0000

2. [Ref. 5202] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5002	
254 ESE Support Level 4	(1.5002)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

3. [Ref. 5270/71] The parents of students taught by two out-of-field teachers were not properly notified of the teachers' out-of-field status in ESOL and Reading (Ref. 5270). The letters used to notify the parents stated that the teachers were out of field but did not include the subject areas. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

James Madison Middle School (#0052) (Continued)

<u>Ref. 5270</u>		
102 Basic 4-8	.2125	
130 ESOL	<u>(.2125)</u>	.0000
<u>Ref. 5271</u>		
102 Basic 4-8	.2216	
130 ESOL	<u>(.2216)</u>	<u>.0000</u>
		<u>.0000</u>

Imperial Estates Elementary School (#0151)

4. [Ref. 15101] An ELL Committee was not convened for one student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3953	
130 ESOL	<u>(.3953)</u>	.0000

5. [Ref. 15102] The *Matrix of Services* form for one ESE student incorrectly included three special consideration points. The points were designated for PK students reported for less than .5000 FTE; however, the student was reported for more than .5000 FTE. We propose the following adjustment:

111 Grades K-3 with ESE Services	.6345	
254 ESE Support Level 4	<u>(.6345)</u>	<u>.0000</u>
		<u>.0000</u>

John F. Kennedy Middle School (#1101)

6. [Ref. 110172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math and Social Science but taught a course that required certification in Business Education. We also noted that the parents of the student were not notified of the teacher’s out-of-field status. Since the student was proposed for adjustment in Finding 9 (Ref. 110103), we present this disclosure finding with no proposed adjustment.

.0000

7. [Ref. 110101] The file for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

Findings

John F. Kennedy Middle School (#1101) (Continued)

8. [Ref. 110102] ELL Committees were not convened for two ELL students by October 1 (one student) or upon initial placement from an out-of-state school (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.9074	
130 ESOL	<u>(.9074)</u>	.0000

9. [Ref. 110103] The *Matrix of Services* forms for five ESE students were not reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	5.0000	
254 ESE Support Level 4	(3.0000)	
255 ESE Support Level 5	<u>(2.0000)</u>	.0000

10. [Ref. 110104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

11. [Ref. 110170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and the Severe or Profound Disabilities Endorsement, but taught ESE courses that also required certification in Elementary Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	2.0113	
254 ESE Support Level 4	<u>(2.0113)</u>	.0000

.0000

Saturn Elementary School (#1131)

12. [Ref. 113170] One teacher taught Primary Language Arts to a class that included an ELL student 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 teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the student was proposed for adjustment in Finding 13 (Ref. 113101), we present this disclosure finding with no proposed adjustment.

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Saturn Elementary School (#1131) (Continued)

13. [Ref. 113101] School records did not evidence that one ELL student was enrolled during the October 2019 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.1002)	
130 ESOL	<u>(.3998)</u>	(.5000)

14. [Ref. 113102] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3998	
130 ESOL	<u>(.3998)</u>	.0000

15. [Ref. 113103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.9750	
254 ESE Support Level 4	<u>(.9750)</u>	.0000

16. [Ref. 113104] The *Matrix of Services* (Matrix) forms for three ESE students incorrectly included three special consideration points. The points were designated for PK students reported for less than .5000 FTE; however, the students were reported for more than .5000 FTE. We also noted that the Matrix form for one student was not reviewed and updated when the student's new IEP was prepared on February 5, 2020. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.6158	
254 ESE Support Level 4	<u>(2.6158)</u>	.0000

17. [Ref. 113171/72] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that one teacher (Ref. 113171) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 113171</u>		
101 Basic K-3	.3952	
130 ESOL	<u>(.3952)</u>	.0000

<u>Ref. 113172</u>		
101 Basic K-3	.2768	
130 ESOL	<u>(.2768)</u>	.0000
		<u>(.5000)</u>

Findings

Ralph M. Williams Junior Elementary School (#1151)

18. [Ref. 115101] An ELL Committee was not convened for one ELL student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.3901	
130 ESOL	<u>(.3901)</u>	.0000

19. [Ref. 115102] The schedules for two ELL students enrolled in the ESOL Program were incorrectly reported entirely in Program No. 101 (Basic K-3), during the October 2019 reporting survey period. The students were eligible for ESOL services and their ESOL eligible courses should have been reported in Program No. 130 (ESOL). We propose the following adjustment:

101 Basic K-3	(.7960)	
130 ESOL	<u>.7960</u>	.0000

20. [Ref. 115103] The *Matrix of Services* (Matrix) forms for eight ESE students were not reviewed and updated when the students’ new IEPs were prepared. We also noted that the Matrix form for one student incorrectly included three special consideration points. The points were designated for PK students reported for less than .5000 FTE; however, the student was reported for .5000 FTE. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	6.5000	
254 ESE Support Level 4	<u>(7.5000)</u>	.0000

21. [Ref. 115104] The *Matrix of Services* (Matrix) form for one ESE student was not dated; consequently, we were unable to determine if the Matrix form was prepared prior to the applicable reporting survey periods. We also noted the student was not reported in accordance with the student’s Matrix form. We propose the following adjustment:

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

Viera High School (#1171)

22. [Ref. 117102] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Viera High School (#1171) (Continued)

103 Basic 9-12	.7002	
130 ESOL	<u>(.7002)</u>	.0000

23. [Ref. 117103] An ELL Committee for one ELL student was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.1520	
130 ESOL	<u>(.1520)</u>	.0000

24. [Ref. 117170] One teacher taught Primary Language Arts to a class that included an ELL student 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 student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1284	
130 ESOL	<u>(.1284)</u>	.0000

25. [Ref. 117171] One teacher taught Primary Language Arts to a class that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. In addition, the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2462	
130 ESOL	<u>(.2462)</u>	<u>.0000</u>
		<u>.0000</u>

Bayside High School (#2211)

26. [Ref. 221101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.7154	
130 ESOL	<u>(.7154)</u>	.0000

Findings

Bayside High School (#2211) (Continued)

27. [Ref. 221102] The schedule for one ELL student enrolled in the ESOL Program was incorrectly reported entirely in Program No. 103 (Basic 9-12) during the October 2019 reporting survey period. The student was eligible for ESOL services and the eligible courses should have been reported in Program No. 130 (ESOL). We propose the following adjustment:

103 Basic 9-12	(.3288)	
130 ESOL	<u>.3288</u>	.0000

28. [Ref. 221103] An ELL Committee for one ELL student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.7212	
130 ESOL	<u>(.7212)</u>	.0000

29. [Ref. 221170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1545	
130 ESOL	<u>(.1545)</u>	.0000
		<u>.0000</u>

Sunrise Elementary School (#2221)

30. [Ref. 222101] The *Matrix of Services* forms for two ESE students were not reviewed and updated when the students’ new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.4875	
254 ESE Support Level 4	<u>(1.4875)</u>	.0000

31. [Ref. 222170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

(Finding Continues on Next Page)

Findings

Sunrise Elementary School (#2221) (Continued)

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

101 Basic K-3	.4015	
254 ESE Support Level 4	<u>(.4015)</u>	<u>.0000</u>
		<u>.0000</u>

Heritage High School (#2311)

32. [Ref. 231101] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.7034	
130 ESOL	<u>(.7034)</u>	<u>.0000</u>

33. [Ref. 231102] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Heritage High School (#2311) (Continued)

34. [Ref. 231103] Timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2650)	(.2650)
---------------------------	---------	---------

35. [Ref. 231170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Mentally Handicapped, Varying Exceptionalities, and MGIC, but taught ESE courses that also required certification in Elementary Education. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1895	
255 ESE Support Level 5	(.1895)	.0000

36. [Ref. 231171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Family and Consumer Science and obtained a District certificate in Health Fitness, but taught courses that required licensure in any health occupation. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	25.1926	
300 Career Education 9-12	(25.1926)	.0000

(.2650)

Eau Gallie High School (#3011)

37. [Ref. 301101] ELL Committees for two ELL students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.6222	
130 ESOL	(.6222)	.0000

38. [Ref. 301102] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5002	
254 ESE Support Level 4	(.5002)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Eau Gallie High School (#3011) (Continued)

39. [Ref. 301170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and MGIC but taught ESE courses that also required certification in Elementary Education. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.9518	
254 ESE Support Level 4	<u>(4.9518)</u>	<u>.0000</u>
		<u>.0000</u>

Sabal Elementary School (#3071)

40. [Ref. 307101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4043	
130 ESOL	<u>(.4043)</u>	<u>.0000</u>

41. [Ref. 307102] The *Matrix of Services* (Matrix) forms for two ESE students were not reviewed and updated when the students’ new IEPs were prepared. We also noted that one student was not reported in accordance with the student’s Matrix form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.9503	
254 ESE Support Level 4	(.5003)	
255 ESE Support Level 5	<u>(.4500)</u>	<u>.0000</u>
		<u>.0000</u>

Emma Jewel Charter School, Inc. (#6523)

42. [Ref. 652301] The schedule of one ELL student enrolled in the ESOL Program was incorrectly reported entirely in Program No. 102 (Basic 4-8) during the February 2020 reporting survey period. The student was eligible for ESOL services and the eligible courses should have been reported in Program No. 130 (ESOL). We propose the following adjustment:

102 Basic 4-8	(.4603)	
130 ESOL	<u>.4603</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Emma Jewel Charter School, Inc. (#6523) (Continued)

43. [Ref. 652302] An ELL Committee for one ELL student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.3774	
130 ESOL	<u>(.3774)</u>	.0000

44. [Ref. 652303] An Educational Plan valid during the February 2020 reporting survey period was not available for one ESE student at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

45. [Ref. 652370] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Social Science, MGIC, and had the ESOL and Reading Endorsements, but taught a course that required certification in English. We also noted that the parents of the student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1190	
130 ESOL	<u>(.1190)</u>	.0000

46. [Ref. 652371] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.1482	
130 ESOL	<u>(.1482)</u>	<u>.0000</u>

.0000

Viera Charter School (#6540)

47. [Ref. 654071] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Biology, MGIC, and General Science but taught a Math course that required certification in Elementary Education. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1357	
130 ESOL	<u>(.1357)</u>	<u>.0000</u>

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Odyssey Preparatory Charter Academy (#6541)

48. [Ref. 654101] The schedule of one ELL student enrolled in the ESOL Program was incorrectly reported entirely in Program No. 102 (Basic 4-8) during the October 2019 reporting survey period. The student was eligible for ESOL services and the eligible courses should have been reported in Program No. 130 (ESOL). We propose the following adjustment:

102 Basic 4-8	(.4285)	
130 ESOL	<u>.4285</u>	<u>.0000</u>
		<u>.0000</u>

Brevard Virtual Franchise (#7004)

49. [Ref. 700401] School records did not evidence that two students were permanent Florida residents during the 2019-20 school year. Consequently, the students did not meet eligibility criteria to be reported for FEFP funding for students participating in a Virtual Instruction Program. We propose the following adjustment:

102 Basic 4-8	(.2085)	
103 Basic 9-12	<u>(.0834)</u>	(.2919)

50. [Ref. 700402] An IEP for one ESE student valid during the February 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.2502	
112 Grades 4-8 with ESE Services	<u>(.2502)</u>	<u>.0000</u>

51. [Ref. 700403] One ESE virtual education student's course was incorrectly reported for FTE. The course was only reported during the June 2020 reporting survey period based on the student's successful completion of the course on June 8, 2020; however, the *FTE General Instructions 2019-20* provide that virtual educational courses that were not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180 day school year. Since the course was not completed prior to the end of the District's 180-day school year on May 28, 2020, it was ineligible to be reported for FEFP funding for the 2019-20 school year. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.0622)</u>	<u>(.0622)</u>
		<u>(.3541)</u>

Proposed Net Adjustment

(1.1191)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Brevard County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are enrolled at least 1 day during the reporting FTE membership survey week, and in attendance at least 1 day during the 11-day reporting survey window, are reported for FEFP funding, and documentation is retained to support this reporting; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (4) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored, timely completed, and evidence review when students' new IEPs are prepared; (6) Educational Plans and IEPs are timely prepared and retained in readily accessible files; (7) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (8) evidence is retained that students in home education programs who are participating in virtual education are Florida residents; (9) students enrolling in virtual education courses after the February 2020 reporting survey period complete the course by the end of the 180-day school year; (10) all teachers, including the teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (11) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2019-20

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2019-20
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2019-20

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

1. The District

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 94 schools other than charter schools, 12 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$270.6 million was provided through the FEFP to the District for the District-reported 73,106.12 unweighted FTE as recalibrated, which included 6,904.35 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and, for applicable schools, Survey 4 was performed June 8 through 12, 2020.

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

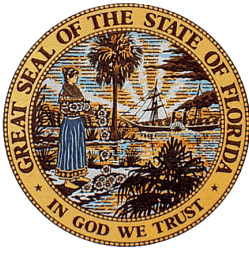
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
--

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. James Madison Middle School	1 through 3
2. Imperial Estates Elementary School	4 and 5
3. John F. Kennedy Middle School	6 through 11
4. Saturn Elementary School	12 through 17
5. Ralph M. Williams Junior Elementary School	18 through 21
6. Viera High School	22 through 25
7. Bayside High School	26 through 29
8. Sunrise Elementary School	30 and 31
9. Heritage High School	32 through 36
10. Eau Gallie High School	37 through 39
11. Sabal Elementary School	40 and 41
12. Emma Jewel Charter School, Inc.*	42 through 46
13. Viera Charter School*	47
14. Odyssey Preparatory Charter Academy*	48
15. Brevard Virtual Franchise	49 through 51

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Brevard County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2019-20 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Brevard County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

⁷ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

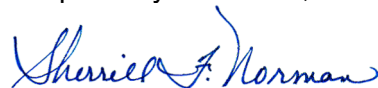
SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 13, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2020. (See NOTE B.) The population of vehicles (708) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2019 and February and June 2020 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (49,449) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	13
Hazardous Walking	1,807
IDEA – PK through Grade 12, Weighted	1,815
All Other FEFP Eligible Students	<u>45,814</u>
Total	<u>49,449</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 122 of 370 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 3, 4, 7, 8, and 9 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(5)	-	-
Our tests included 370 of the 49,449 students reported as being transported by the District.	-	122	(76)
In conjunction with our general tests of student transportation we identified certain issues related to 150 additional students.	-	<u>150</u>	<u>(129)</u>
Total	<u>(5)</u>	<u>272</u>	<u>(205)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Brevard County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2019-20 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020⁹ reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 59] Our general tests disclosed that the reported number of buses in operation was overstated by five buses due to data entry errors when keying in the bus numbers. We propose the following adjustments:

October 2019 Survey

Number of Buses in Operation (3)

February 2020 Survey

Number of Buses in Operation (2)
(5)

**Students
Transported
Proposed Net
Adjustments**

0

⁹ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

Findings

2. [Ref. 51] Our test of the number of DIT disclosed the following:
 - The District’s instructional calendar scheduled Kindergarten and PK students to start their first days of school on August 15, 2019, and August 19, 2019, respectively, resulting in Kindergarten students attending 86 DIT and PK students attending 84 DIT during the October 2019 reporting survey period. Specifically, we noted 1,071 Kindergarten students were incorrectly reported for 85 DIT (2 students), 87 DIT (888 students), 88 DIT (4 students), or 90 DIT (177 students). Additionally, 125 PK students were incorrectly reported for 85 DIT (52 students), 87 DIT (26 students), or 90 DIT (47 students).
 - 84 students were incorrectly reported for 90 DIT (1 student) or 67 DIT (83 students) in the October 2019 reporting survey period and 51 students were incorrectly reported for 64 DIT in the February 2020 reporting survey period. The students were dual enrolled at Eastern Florida State College (College) and should have been reported for 60 DIT in the October 2019 reporting survey period and 63 DIT in the February 2020 reporting survey period, in accordance with the College and District’s instructional calendars.
 - 34 students were incorrectly reported for 69 DIT in the October 2019 reporting survey period and 21 students were incorrectly reported for 72 DIT in the February 2020 reporting survey period based on the students’ transportation from their assigned school to attend a Gifted Program. Only ESE students with disabilities under the IDEA when transported from center to center are eligible for State transportation funding (students enrolled in the Gifted ESE Program are not considered students with disabilities); consequently, these 55 students were not eligible to be reported for State transportation funding.
 - We also noted that the number of DIT for 23,433 students was incorrectly reported in the October 2019 reporting survey period. The students were reported for 87 or 90 DIT rather than 89 DIT in accordance with the District’s instructional calendar.

We propose the following adjustments:

October 2019 Survey

90 Days in Term

Teenage Parents and Infants	(5)
Hazardous Walking	(678)
IDEA - PK through Grade 12, Weighted	(826)
All Other FEFP Eligible Students	(22,145)

89 Days in Term

Teenage Parents and Infants	4
Hazardous Walking	630
IDEA - PK through Grade 12, Weighted	797
All Other FEFP Eligible Students	22,002

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
<u>87 Days in Term</u>		
Hazardous Walking	(76)	
IDEA - PK through Grade 12, Weighted	(40)	
All Other FEFP Eligible Students	(802)	
<u>86 Days in Term</u>		
Hazardous Walking	111	
IDEA - PK through Grade 12, Weighted	37	
All Other FEFP Eligible Students	923	
<u>85 Days in Term</u>		
Hazardous Walking	(6)	
IDEA - PK through Grade 12, Weighted	(37)	
All Other FEFP Eligible Students	(11)	
<u>84 Days in Term</u>		
Teenage Parents and Infants	1	
Hazardous Walking	19	
IDEA - PK through Grade 12, Weighted	69	
All Other FEFP Eligible Students	36	
<u>69 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(33)	
<u>67 Days in Term</u>		
All Other FEFP Eligible Students	(83)	
<u>60 Days in Term</u>		
All Other FEFP Eligible Students	84	
February 2020 Survey		
<u>72 Days in Term</u>		
All Other FEFP Eligible Students	(21)	
<u>64 Days in Term</u>		
All Other FEFP Eligible Students	(51)	
<u>63 Days in Term</u>		
All Other FEFP Eligible Students	<u>51</u>	(55)

**Students
Transported
Proposed Net
Adjustments**

Findings

3. [Ref. 52] Our general tests disclosed that 53 PK students (4 students were in our test) were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in grades K-6. We determined that 18 students were eligible to be reported in the All Other FEFP Eligible Students ridership category and 2 students were eligible to be reported in the IDEA - PK through Grade 12, Weighted ridership category. The remaining 33 students attended Voluntary PK and Head Start Programs and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

84 Days in Term

Hazardous Walking	(19)	
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	6	

February 2020 Survey

90 Days in Term

Hazardous Walking	(34)	
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>12</u>	(33)

4. [Ref. 53] Our general tests disclosed that 40 PK students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that one student was a child of a student enrolled in the Teen Parent Program and eligible to be reported in the Teenage Parents and Infants ridership category. The remaining 39 students were not students with disabilities under the IDEA and were not the children of students enrolled in a Teen Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2019 Survey

84 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(21)	

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(19)</u>	(39)
----------------------------------	-------------	------

Findings

5. [Ref. 54] Our general tests disclosed that six students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were enrolled in the John M. McKay Scholarship for Students with Disabilities Program (3 students), Virtual Instruction Program (2 students), or in a residential DJJ Program (1 student), all of which did not require transportation services during the applicable reporting survey periods. Consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2019 Survey

89 Days in Term

All Other FEFP Eligible Students (2)

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students (4) (6)

6. [Ref. 55] Our general tests disclosed that one student was not marked as being transported on their assigned bus during the February 2020 reporting survey period; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students (1) (1)

7. [Ref. 56] Sufficient documentation was not maintained to support the reporting of 86 students in our test of the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State transportation funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Among other things, effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by school districts to support the hazardous walking locations and includes a DOE Hazardous Walking Site (*Finding Continues on Next Page*)

Findings

Review Checklist (site review checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether a location meets the statutory criteria of hazardous walking conditions.

While updated site review checklists were available, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the appropriate entities, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. We determined that 20 students lived 2 miles or more from their assigned school and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 66 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

89 Days in Term

Hazardous Walking	(42)	
All Other FEFP Eligible Students	8	

February 2020 Survey

90 Days in Term

Hazardous Walking	(44)	
All Other FEFP Eligible Students	<u>12</u>	(66)

8. [Ref. 57] Twenty-eight students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not evidence that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that 26 students were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 2 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2019 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	7	

86 Days in Term

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

84 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	

<u>Findings</u>	Students Transported Proposed Net Adjustments
February 2020 Survey	
<u>90 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(15)
All Other FEFP Eligible Students	<u>14</u> (2)
9. [Ref. 58] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and the students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:	
October 2019 Survey	
<u>89 Days in Term</u>	
All Other FEFP Eligible Students	(2)
February 2020 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	<u>(1)</u> (3)
Proposed Net Adjustment	<u>(205)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Brevard County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and the data input of the bus numbers is reviewed for accuracy; (2) the number of DIT is accurately reported and documentation is maintained to support that reporting; (3) only PK students classified as students with disabilities under the IDEA or whose parent is documented as enrolled in a Teenage Parent Program are reported for State transportation funding; (4) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding; (5) only those students who are enrolled in school during the survey week and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (6) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting the students in the Hazardous Walking ridership category; (7) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, as indicated on each student's IEP, which is maintained in readily accessible files; (8) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; and (9) students transported from their home schools to a Gifted Program are not reported for State transportation funding.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

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

1. Student Eligibility

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

2. Transportation in Brevard County

For the fiscal year ended June 30, 2020, the District received \$11 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2019	357	24,747	559
February 2020	<u>351</u>	<u>24,702</u>	<u>614</u>
Totals	<u>708</u>	<u>49,449</u>	<u>1,173</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
--

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6601
Mark W. Mullins, Ed.D., Superintendent



September 10, 2021

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

Dear Ms. Norman:

See the following response to the Preliminary and Tentative Report of the Florida Education Finance Program Full-Time Equivalent Student Membership and Student Transportation audit of the Brevard County School District for the fiscal year ending June 30, 2020.

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

FTE Student Enrollment

- **Recommendations 1 & 2 – Enrollment/Attendance/Program Categories/Amount of FTE**
The district will continue to require annual trainings covering data entry for reporting students during surveys. This training includes eligibility criteria related to enrollment and attendance, scheduling, appropriate program categories, and the documents required to be maintained on site. Educational Technology and Student Services departments will continue to support schools in preparing survey data.

ESOL and ESE support specialists will also continue to receive training on compliance and recordkeeping for their respective programs
- **Recommendations 3 & 4 – ESOL Programs**
The district will continue to provide intensive training sessions for new, and programmatic reviews for returning, ESOL contacts in schools. Training sessions and reviews cover statutes and regulations, ESOL endorsement timelines, identifying students in need of extension of service and students that have been reported for six or more years. New internal forms have been designed to assist in monitoring the ESOL Audit Folder/ELL Plan.
- **Recommendations 5 & 6 – Exceptional Education Programs**
The district will continue to support schools by providing training to ESE support specialists on IEPs and the Matrix of Services, as well as giving directives to review matrices prior to survey for compliance and accurate reporting. Leadership Team memos will annually address the responsibility of custodian of records at the school.
- **Recommendation 7 – Career Education OJT Programs**
The district has recently adjusted recordkeeping processes to include district-level oversight. Teacher training will cover audit record requirements and internal audits will be conducted bi-annually. Training will emphasize that students pending placement in an OJT program have a course code and attendance that accurately reflects the students' location during survey.

Phone: (321) 633-1000, ext. 11402 • FAX: (321) 633-3432



An Equal Opportunity Employer

- **Recommendations 8 & 9 – Virtual Programs**

Brevard Virtual School is working with our virtual provider (FLVS) and our Home Education office to determine the best method to maintain proof of residency documents. The district will make every effort to ensure virtual courses and corresponding FTE are reported in compliance with FEFP rules.

- **Recommendations 10 & 11 – Certification**

School administrators will continue to receive training and instruction manuals on certification requirements for teachers before each school year, which include an emphasis on board approval and parent notification procedures for out-of-field teachers. The district's certification office will continue to send schools a checklist to support schools in identifying out-of-field teachers that are not in compliance for corrective action before surveys.

The manual will also continue to cover the teacher timeline to earn ESOL endorsement. The district will also continue to financially support teachers earning ESOL endorsement with Title II funds. The office of Professional Learning and Development will begin implementing a new tracking protocol which will assist in monitoring teacher timelines to meet SBE rules.

Student Transportation

- **Recommendations 1, 2, 3, 4, 7 & 9 – Accurate Reporting**

Since the period audited, Transportation has implemented a series of integrity reports to ensure data is correct before submission. These reports include measures to verify number of busses reported, ensure accurate 'Days in Term' for all categories of students, cross check data from ESE coordinators to ensure students are reported in the correct weighted category, and to ensure only eligible students are reported for funding. A second review has also become practice to minimize the occurrence of erroneous reporting.

- **Recommendation 5 – Documentation of Transportation**

Documentation of transportation is now reviewed by the person who submitted the data and by a second reviewer to ensure only students that have been transported during the survey week are reported.

- **Recommendations 6 & 8 – Hazardous Walking and Eligible Riders**

A hazard committee consisting of Brevard Public School staff, local police departments and local municipalities has been assembled to review and update the hazard forms. All two-miles maps have been updated and will be actively adjusted to ensure that only eligible students are reported for funding.

Please be assured that the district will continue to work with all schools to ensure that students are reported in a way that is accurate and in compliance with the rules and regulations of the Florida Education Finance Program.

If we can provide any further information, please contact Rebecca Granholm at extension 11609.

Sincerely,



Mark W. Mullins, Ed.D.
Superintendent