

**BREVARD COUNTY  
DISTRICT SCHOOL BOARD**

---

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2011



## BOARD MEMBERS AND SUPERINTENDENT

Brevard County District School Board members and the Superintendent of Schools who served during the 2010-11 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Robert L. Jordan to 11-15-10	1
Dr. Michael L. Krupp from 11-16-10	1
Dr. Barbara A. Murray, Vice Chair to 11-15-10, Chair from 11-16-10	2
Amy Kneessy, Chair to 11-15-10, Vice Chair from 11-16-10	3
Karen Henderson	4
Andy Ziegler	5

Dr. Brian T. Binggeli, Superintendent

The examination team leader was Gail S. Collier, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at [nancyreeder@aud.state.fl.us](mailto:nancyreeder@aud.state.fl.us) or by telephone at (850) 414-9941.

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

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation

**LIST OF ABBREVIATIONS**

For the Fiscal Year Ended June 30, 2011

<b>CELLA</b>	Comprehensive English Language Learning Assessment
<b>ELL</b>	English Language Learner
<b>EP</b>	Educational Plan
<b>ESE</b>	Exceptional Student Education
<b>ESOL</b>	English for Speakers of Other Languages
<b>F.A.C.</b>	Florida Administrative Code
<b>FCAT</b>	Florida Comprehensive Assessment Test
<b>FES</b>	Fluent English Speaker
<b>F.S.</b>	Florida Statutes
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individual Educational Plan
<b>IPT</b>	IDEA Oral Language Proficiency Test
<b>IRW</b>	IDEA: Reading and Writing
<b>OJT</b>	On-the-Job Training
<b>PK</b>	Prekindergarten

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
**TABLE OF CONTENTS**  
For the Fiscal Year Ended June 30, 2011

	<b>PAGE NO.</b>
<b>EXECUTIVE SUMMARY</b> .....	i
<b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b>	
Independent Auditor’s Report.....	1
Schedule A – Populations, Samples, and Test Results.....	4
Schedule B – Effect of Proposed Adjustments on Weighted FTE.....	6
Schedule C – Proposed Adjustments by School.....	7
Schedule D – Findings and Proposed Adjustments.....	13
Schedule E – Recommendations and Regulatory Citations.....	36
Notes to Schedules .....	39
<b>STUDENT TRANSPORTATION</b>	
Independent Auditor’s Report.....	43
Schedule F – Populations, Samples, and Test Results .....	46
Schedule G – Findings and Proposed Adjustments.....	48
Schedule H – Recommendations and Regulatory Citations.....	57
Notes to Schedules .....	58
<b>MANAGEMENT’S RESPONSE</b>	
Exhibit A – Management’s Response.....	60

---

---

## EXECUTIVE SUMMARY

---

---

### Summary of Attestation Examination

Except for the material noncompliance mentioned below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, Career Education 9-12 (OJT), and student transportation, the Brevard County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2011.

- Forty-six of the 230 students in our ESOL sample and 13 of the 84 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Fifty-eight of the 550 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 68 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 2.2983 but has a potential impact on the District's weighted FTE of a negative 81.6347. Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of a negative 342 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Brevard County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$295,825 (negative 81.6347 times \$3,623.76).

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

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

### School District of Brevard County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Brevard County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of 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. For the fiscal year ended June 30, 2011, the District operated 109 schools serving prekindergarten through twelfth grade students, reported 71,212.66 unweighted FTE for those students, and received approximately \$194.2 million in State funding through FEFP.

### Florida Education Finance Program (FEFP)

#### Full-Time Equivalent (FTE) Students

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

#### Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$11.2 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534  
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 BREVARD COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated December 8, 2011, that the Brevard County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

### Compliance

Our examination procedures disclosed the following material noncompliance involving 46 of the 230 students in our ESOL sample<sup>1</sup> and 13 of the 84 students in our Career Education 9-12 (OJT) sample<sup>2</sup> who had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011.

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

---

<sup>1</sup> For ESOL, see SCHEDULE D, Finding Nos. 6, 9, 10, 11, 12, 13, 20, 21, 22, 26, 27, 29, 33, 34, 35, 36, 38, 39, 41, 42, 43, 45, 46, 47, 48, 49, 50, 52, 54, 55, 56, 65, and 66.

<sup>2</sup> For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 17, 19, 52, 57, 58, and 59.



### Internal Control Over Compliance

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

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

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

Respectfully submitted,



David W. Martin, CPA  
August 15, 2012

---

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

**SCHEDULE A**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2011

**Reported FTE**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 71,212.66 unweighted FTE at 109 schools to the Department of Education for the fiscal year ended June 30, 2011.

**Schools and Students**

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (109) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (22,701) consisted of the total number of students in each Program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		Students with <u>Exceptions</u>	<u>Unweighted FTE</u>		Proposed <u>Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	105	21	16,597	240	1	51,197.2100	197.7556	73.0630
Basic with ESE Services	104	20	4,547	194	5	15,942.9000	173.6097	6.7340
ESOL	89	20	765	230	46	1,354.8300	188.5452	(34.9709)
ESE Support Levels 4 and 5	78	23	686	418	35	895.3100	345.0710	(28.6078)
Career Education 9-12	16	5	<u>106</u>	<u>84</u>	<u>13</u>	<u>1,822.4100</u>	<u>14.8790</u>	<u>(18.5166)</u>
All Programs	109	24	<u>22,701</u>	<u>1,166</u>	<u>100</u>	<u>71,212.6600</u>	<u>919.8605</u>	<u>(2.2983)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
For the Fiscal Year Ended June 30, 2011

**Teachers**

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (975) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 297 and found exceptions for 12 of those teachers.

**Proposed Adjustments**

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

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2011

<b><u>No. Program</u></b> <sup>1</sup>	<b><u>Proposed Net Adjustment</u></b> <sup>2</sup>	<b><u>Cost Factor</u></b>	<b><u>Weighted FTE</u></b> <sup>3</sup>
101 Basic K-3	19.7428	1.089	21.4999
102 Basic 4-8	16.4154	1.000	16.4154
103 Basic 9-12	36.9048	1.031	38.0488
111 Grades K-3 with ESE Services	2.4893	1.089	2.7109
112 Grades 4-8 with ESE Services	3.0000	1.000	3.0000
113 Grades 9-12 with ESE Services	1.2447	1.031	1.2833
130 ESOL	(34.9709)	1.147	(40.1116)
254 ESE Support Level 4	(25.3986)	3.523	(89.4793)
255 ESE Support Level 5	(3.2092)	4.935	(15.8374)
300 Career Education 9-12	(18.5166)	1.035	(19.1647)
Total	(2.2983)		(81.6347)

<sup>1</sup> See NOTE A6.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<b><u>No. Program</u></b>	<b><u>Proposed Adjustments<sup>1</sup></u></b>			<b><u>Balance Forward</u></b>
	<b><u>#1011</u></b>	<b><u>#1028</u></b>	<b><u>#1032</u></b>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	1.0450	7.0116	8.0566
103 Basic 9-12	.....	1.0000	8.3467	9.3467
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	1.6500	.....	.....	1.6500
130 ESOL	.....	.....	.....	.0000
254 ESE Support Level 4	(1.5000)	(2.0450)	(15.3583)	(18.9033)
255 ESE Support Level 5	(.1750)	.....	.....	(.1750)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.0250)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0250)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#1041</u>	<u>#1051</u>	<u>#1071</u>	<u>#1121</u>	
101	.0000	.9668	.4751	.9936	.....	2.4355
102	8.0566	.....	.9418	1.3668	.....	10.3652
103	9.3467	.....	.....	.....	.5846	9.9313
111	.0000	.....	2.0000	.....	.....	2.0000
112	.0000	1.0000	.5000	1.5000	.....	3.0000
113	1.6500	.....	.....	.....	2.0800	3.7300
130	.0000	(.9668)	(1.4169)	(2.3604)	(.5846)	(5.3287)
254	(18.9033)	(1.0000)	(2.5000)	(1.5000)	1.5000	(22.4033)
255	(.1750)	.....	.....	.....	(3.5800)	(3.7550)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0684)</u>	<u>(.0684)</u>
Total	<u>(.0250)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0684)</u>	<u>(.0934)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#1171</u>	<u>#2011</u>	<u>#2021</u>	<u>#2051</u>	
101	2.4355	.....	.....	.....	1.9334	4.3689
102	10.3652	.....	.....	.....	.9670	11.3322
103	9.9313	2.8817	5.2212	.4086	.....	18.4428
111	2.0000	.....	.....	.....	.....	2.0000
112	3.0000	.....	.....	.....	.....	3.0000
113	3.7300	.....	(2.9788)	.....	.....	.7512
130	(5.3287)	(2.8817)	(1.2424)	(.4086)	(2.9004)	(12.7618)
254	(22.4033)	.....	(1.0000)	(1.0000)	.....	(24.4033)
255	(3.7550)	(.0900)	.....	.7600	.....	(3.0850)
300	<u>(.0684)</u>	<u>(.3158)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3842)</u>
Total	<u>(.0934)</u>	<u>(.4058)</u>	<u>.0000</u>	<u>(.2400)</u>	<u>.0000</u>	<u>(.7392)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#2111</u>	<u>#2151</u>	<u>#2171</u>	<u>#2191</u>	
101	4.3689	1.4253	.....	.8968	1.9336	8.6246
102	11.3322	.9000	.4968	.....	.....	12.7290
103	18.4428	.....	.....	.....	.....	18.4428
111	2.0000	.....	.....	.....	.....	2.0000
112	3.0000	.....	.....	.....	.....	3.0000
113	.7512	.....	.....	.....	.....	.7512
130	(12.7618)	(2.3253)	(.4968)	(.8968)	(1.9336)	(18.4143)
254	(24.4033)	.....	.....	.....	.9750	(23.4283)
255	(3.0850)	.0458	(.0100)	.....	(.9750)	(4.0242)
300	<u>(.3842)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3842)</u>
Total	<u>(.7392)</u>	<u>.0458</u>	<u>(.0100)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7034)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#3011</u>	<u>#3101</u>	<u>#4011</u>	<u>#4031</u>	
101	8.6246	.....	3.7168	.....	4.7500	17.0914
102	12.7290	.....	1.0335	.....	1.3650	15.1275
103	18.4428	6.6160	.....	11.6826	.....	36.7414
111	2.0000	.....	.....	.....	.....	2.0000
112	3.0000	.....	.....	.....	.....	3.0000
113	.7512	.....	.....	.....	.....	.7512
130	(18.4143)	(1.0660)	(4.7503)	(.0226)	(6.1150)	(30.3682)
254	(23.4283)	.....	.....	(1.0000)	.....	(24.4283)
255	(4.0242)	.....	.....	1.0000	.....	(3.0242)
300	<u>(.3842)</u>	<u>(5.6500)</u>	.....	<u>(11.6600)</u>	.....	<u>(17.6942)</u>
Total	<u>(.7034)</u>	<u>(.1000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.8034)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>			<u>Total</u>
		<u>#5011</u>	<u>#6141</u>	<u>#6519</u>	
101	17.0914	.....	(.5000)	3.1514	19.7428
102	15.1275	.....	.....	1.2879	16.4154
103	36.7414	.1634	.....	.....	36.9048
111	2.0000	.....	.4893	.....	2.4893
112	3.0000	.....	.....	.....	3.0000
113	.7512	.4935	.....	.....	1.2447
130	(30.3682)	(.1634)	.....	(4.4393)	(34.9709)
254	(24.4283)	(.4935)	(.4768)	.....	(25.3986)
255	(3.0242)	.....	(.1250)	(.0600)	(3.2092)
300	(17.6942)	(.8224)	.....	.....	(18.5166)
Total	(.8034)	(.8224)	(.6125)	(.0600)	(2.2983)

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Overview**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJTI), the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 36.

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

*Our examination included the July and October 2010 surveys and the February and June 2011 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2010 survey or the February 2011 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**Rockledge High School (#1011)**

1. [Ref. 101101] The Matrix of Services form for one part-time ESE student was incorrectly written as if the student was in the Hospital and Homebound Program and included points for that designation indicating the student’s reporting in Program No. 255 (ESE Support Level 5). However, since the part-time ESE student was only receiving speech therapy services, the student should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0200	
255 ESE Support Level 5	<u>(.0200)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Rockledge High School (#1011) (Continued)**

2. [Ref. 101102] There was no evidence that the *Matrix of Services* forms for three ESE students were reviewed and updated when the students' new IEPs were prepared. We also noted one of the three students in the Hospital and Homebound Program was reported for more homebound instruction than was provided. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.6300	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.1550)	(.0250)

3. [Ref. 101103] The *Matrix of Services* form for one ESE student had been revised from supporting Program No. 254 (ESE Support Level 4) to Program No. 113 (Grades 9-12 with ESE Services); however, it was not apparent when the change became effective. We also noted there was no evidence that the *Matrix of Services* form was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		(.0250)

**Devereux Hospital (#1028)**

4. [Ref. 102871] One teacher did not hold a Florida teaching certificate that was valid during the October 2010 and February 2011 reporting surveys and was not otherwise qualified to teach. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>			<b><u>Proposed Net Adjustments (Unweighted FTE)</u></b>
<b><u>Devereux Hospital (#1028)</u></b> (Continued)			
102 Basic 4-8		1.0450	
103 Basic 9-12		1.0000	
254 ESE Support Level 4		<u>(2.0450)</u>	<u>.0000</u>
			<u>.0000</u>
<b><u>Horace Mann Academy (#1032)</u></b>			
5. [Ref. 103271/72] <u>Two teachers were not properly certified to teach ESE students and were either not approved by the School Board to teach such students out of field (Ref. 103271) or not until November 16, 2010, which was after the October 2010 survey (Ref. 103272). We propose the following adjustments:</u>			
<u>Ref. 103271</u>			
102 Basic 4-8		1.9414	
103 Basic 9-12		3.5762	
254 ESE Support Level 4		<u>(5.5176)</u>	<u>.0000</u>
<u>Ref. 103272</u>			
102 Basic 4-8		5.0702	
103 Basic 9-12		4.7705	
254 ESE Support Level 4		<u>(9.8407)</u>	<u>.0000</u>
			<u>.0000</u>
<b><u>Cambridge Elementary Magnet School (#1041)</u></b>			
6. [Ref. 104101] <u>One ELL student scored English proficient on all portions of the CELLA test and there was no evidence that an ELL Committee had met to consider the student's continued ESOL placement. We propose the following adjustment:</u>			
101 Basic K-3		.9668	
130 ESOL		<u>(.9668)</u>	<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Cambridge Elementary Magnet School (#1041)** (Continued)

7. [Ref. 104102] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed and updated when the student’s new IEP was prepared in September 2010. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

**Endeavour Elementary Magnet School (#1051)**

8. [Ref. 105101] Three ESE students in the October 2010 survey were not reported in accordance with the students’ *Matrix of Services* forms. We also noted that there was no evidence that the *Matrix of Services* forms for two of those students in the February 2011 survey had been reviewed and updated when the students’ new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(2.5000)	.0000

9. [Ref. 105103] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4751	
130 ESOL	(.4751)	.0000

10. [Ref. 105104] The file for one ELL student did not contain evidence that the student’s parents were notified of the student’s ESOL placement prior to the February 2011 survey. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Endeavour Elementary Magnet School (#1051)</u></b> (Continued)		
101 Basic K-3	.4751	
130 ESOL	(.4751)	.0000
<p>11. [Ref. 105105] <u>One ELL student scored English proficient on all portions of the CELLA test and scored Level 3 on the Reading portion of the FCAT. We noted that there was no evidence that an ELL Committee had met to consider the student's continued ESOL placement; consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:</u></p>		
102 Basic 4-8	.4667	
130 ESOL	(.4667)	<u>.0000</u>
		<u>.0000</u>
<b><u>Golfview Elementary Magnet School (#1071)</u></b>		
<p>12. [Ref. 107101] <u>The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. The assessment was conducted in May 2010; however, the student was due for reevaluation in October 2010. We also noted the student's ELL Student Plan was not reviewed and updated for the 2010-11 school year. We propose the following adjustment:</u></p>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
<p>13. [Ref. 107102] <u>One ELL student who had returned after an extended absence (1.5 years) from the District was not reassessed to determine if the student's continued ESOL placement was appropriate. We propose the following adjustment:</u></p>		
101 Basic K-3	.9936	
130 ESOL	(.9936)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Golfview Elementary Magnet School (#1071)** (Continued)

14. [Ref. 107103] 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	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

15. [Ref. 107171] One teacher who taught Reading classes that included an ELL student had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3668	
130 ESOL	(.3668)	.0000
		<u>.0000</u>

**Cocoa High School (#1121)**

16. [Ref. 112101] We noted the following exceptions involving the Matrix of Services forms for six ESE students:

- a. Three students were not reported in accordance with their Matrix of Services forms.
- b. There was no evidence that the Matrix of Services forms for the other three ESE students were reviewed and updated when the students' new IEPs were prepared.

We also noted that the Matrix of Services forms were incorrectly scored for two of the six students in other reporting surveys. The ratings included one Special Considerations point for which the students were not eligible. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b><u>Proposed Net Adjustments (Unweighted FTE)</u></b>
<b><u>Cocoa High School (#1121)</u></b> (Continued)	
113 Grades 9-12 with ESE Services	2.0800
254 ESE Support Level 4	1.5000
255 ESE Support Level 5	<u>(3.5800)</u>
	.0000
17. [Ref. 112102] <u>Two Career Education 9-12 (OJT) students were reported for more work hours than were supported by their timecards. We propose the following adjustment:</u>	
300 Career Education 9-12	<u>(.0684)</u>
	(.0684)
18. [Ref. 112171] <u>The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>	
103 Basic 9-12	.5846
130 ESOL	<u>(.5846)</u>
	.0000
	<u>(.0684)</u>
<b><u>Viera High School (#1171)</u></b>	
19. [Ref. 117101] <u>We noted the following exceptions for two Career Education 9-12 (OJT) students: (a) the timecard for one student was missing and could not be located, and (b) one student was reported for more work hours than were supported by the student's timecard. We propose the following adjustment:</u>	
300 Career Education 9-12	<u>(.3158)</u>
	(.3158)
20. [Ref. 117102] <u>The files for two ELL students did not contain documentation justifying the students' continued ESOL placements beyond the initial three-year base period. We propose the following adjustment:</u>	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Viera High School (#1171)</u></b> (Continued)		
103 Basic 9-12	.9970	
130 ESOL	(.9970)	.0000
21. [Ref. 117103] <u>The files for two ELL students did not contain evidence that the students' parents were notified of the students' ESOL placements. We propose the following adjustment:</u>		
103 Basic 9-12	.9173	
130 ESOL	(.9173)	.0000
22. [Ref. 117104] <u>One ELL student who had returned after an extended absence (two years) from the District was not reassessed to determine if the student's continued ESOL placement was appropriate. We propose the following adjustment:</u>		
103 Basic 9-12	.9674	
130 ESOL	(.9674)	.0000
23. [Ref. 117105] <u>The reported number of homebound instructional hours for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for seven instructional hours in each survey but was provided only six hours in the October 2010 survey and three hours and thirty minutes in the February 2011 survey. We propose the following adjustment:</u>		
255 ESE Support Level 5	(.0900)	(.0900)
		(.4058)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Melbourne High School (#2011)</u></b>		
24. [Ref. 201101] <u>The EPs for four ESE students in the Gifted Program were not signed. We propose the following adjustment:</u>		
103 Basic 9-12	3.9788	
113 Grades 9-12 with ESE Services	(3.9788)	.0000
25. [Ref. 201102] <u>The <i>Matrix of Services</i> form for one ESE student was not dated and we were unable to determine whether the <i>Matrix of Services</i> form had been prepared prior to the reporting survey. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
26. [Ref. 201103] <u>Two students were reported incorrectly in ESOL for a fifth year of placement. The students were assessed FES and competent English readers and writers. We also noted that an ELL Committee was not convened to consider the students' ESOL placements. We propose the following adjustment:</u>		
103 Basic 9-12	.8172	
130 ESOL	(.8172)	.0000
27. [Ref. 201104] <u>The parents of one ELL student were not notified of the student's ESOL placement until January 13, 2011, which was after the October 2010 survey. We made the following adjustment:</u>		
103 Basic 9-12	.3302	
130 ESOL	(.3302)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Melbourne High School (#2011)** (Continued)

28. [Ref. 201171] The parents of the ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status until January 12, 2011, which was after the October 2010 survey. We propose the following adjustment:

103 Basic 9-12	.0950	
130 ESOL	(.0950)	.0000
		.0000

**Palm Bay High School (#2021)**

29. [Ref. 202101] The ELL Committee for one student who was assessed FES and a competent English reader and writer did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, prior to recommending the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3302	
130 ESOL	(.3302)	.0000

30. [Ref. 202102] We noted the following exceptions involving five ESE students reported for homebound instruction:

- a. The homebound instructors’ contact logs for four students were missing and could not be located.
- b. A fifth student plus one student noted in a. above in another survey were reported for homebound instruction that was not provided in the reporting survey.

We propose the following adjustment:

255 ESE Support Level 5	(.2400)	(.2400)
-------------------------	---------	---------

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

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

31. [Ref. 202103] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

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

32. [Ref. 202172] One teacher who taught Basic subject area classes that included an ELL student had earned none, as of the October 2010 survey, of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0784	
130 ESOL	<u>(.0784)</u>	.0000
		<u>(.2400)</u>

**University Park Elementary School (#2051)**

33. [Ref. 205101] The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a fourth year. The student entered ESOL on September 18, 2007, and should have been evaluated just prior to September 18, 2010. We made the following adjustment:

101 Basic K-3	.9500	
130 ESOL	<u>(.9500)</u>	.0000

34. [Ref. 205102] Two students scored English proficient on all portions of the CELLA test and one of the students scored a Level 3 on the Reading portion of the FCAT. No other assessments were given and an ELL Committee was not convened to consider the students' continued ESOL placements. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b>University Park Elementary School (#2051) (Continued)</b>	
101 Basic K-3	.9834
102 Basic 4-8	.9670
130 ESOL	(1.9504)
	<u>.0000</u>
	<u>.0000</u>

**Lockmar Elementary School (#2111)**

35. [Ref. 211101] Two ELL students scored English proficient on the Reading and Composite portions of the CELLA test. One of these students also scored a Level 3 on the FCAT, while the other student was not provided a second measure of assessment. We additionally noted that ELL Committees were convened on October 4, 2010, and January 26, 2011, respectively, but did not consider at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:

101 Basic K-3	.9502	
102 Basic 4-8	.9000	
130 ESOL	(1.8502)	
		.0000

36. [Ref. 211102] The parents of one ELL student were not notified of the student's ESOL placement until February 22, 2011, which was after the February 2011 survey. We propose the following adjustment:

101 Basic K-3	.4751	
130 ESOL	(.4751)	
		.0000

37. [Ref. 211103] The course schedule for one ESE student was not reported in its entirety. The FTE was understated by 110 Class Minutes, Weekly or .0458 FTE. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b>Findings</b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b>Lockmar Elementary School (#2111) (Continued)</b>		
255 ESE Support Level 5	<u>.0458</u>	<u>.0458</u>
		<u>.0458</u>
<b>Discovery Elementary School (#2151)</b>		
38. [Ref. 215101] <u>One student scored English proficient on the Reading and Composite portions of the CELLA test and scored a Level 3 in Reading on the FCAT. We also noted that the student was given another District assessment (IRW) in November 2010 that determined the student was a competent English reader and writer. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:</u>		
102 Basic 4-8	.9936	
130 ESOL	<u>(.9936)</u>	.0000
39. [Ref. 215102] <u>The file for one ELL student had proper documentation to support the student's ESOL placement and reporting in Program No. 130 (ESOL); however, the student was incorrectly reported in Program No. 102 (Basic 4-8). We propose the following adjustment:</u>		
102 Basic 4-8	(.4968)	
130 ESOL	<u>.4968</u>	.0000
40. [Ref. 215103] <u>The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 240 instructional minutes but was provided only 210 instructional minutes. We propose the following adjustment:</u>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Discovery Elementary School (#2151)</u></b> (Continued)	
255 ESE Support Level 5	(.0100)
	(.0100)
	(.0100)
<b><u>Riviera Elementary School (#2171)</u></b>	
41. [Ref. 217101] <u>One student was reported incorrectly for a third year of ESOL placement. The student scored English proficient on the Reading and Composite portions of the CELLA test and neither a second measure was assessed nor was an ELL Committee convened to consider the student's continued ESOL placement. We propose the following adjustment:</u>	
101 Basic K-3	.8968
130 ESOL	(.8968)
	.0000
	.0000
<b><u>Jupiter Elementary School (#2191)</u></b>	
42. [Ref. 219101] <u>Two students were reported incorrectly in ESOL. One student was assessed FES and the other student scored English proficient on all portions of the CELLA test. No ELL Committees were convened for either student to consider the students' continued ESOL placements. We propose the following adjustment:</u>	
101 Basic K-3	1.4502
130 ESOL	(1.4502)
	.0000
43. [Ref. 219102] <u>The ELL Student Plan for one student in the October 2010 survey was not reviewed and updated until October 19, 2010, which was after that survey. We propose the following adjustment:</u>	
101 Basic K-3	.4834
130 ESOL	(.4834)
	.0000

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b><u>Proposed Net Adjustments (Unweighted FTE)</u></b>	
<b><u>Jupiter Elementary School (#2191)</u></b> (Continued)		
44. [Ref. 219103] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
254 ESE Support Level 4	.9750	
255 ESE Support Level 5	<u>(.9750)</u>	<u>.0000</u>
		<u>.0000</u>

**Eau Gallie High School (#3011)**

45. [Ref. 301101] The course schedules for 125 students (3 students were in our ESOL sample) were incorrectly reported. The number of instructional minutes reported for fourth period incorrectly included noninstructional minutes (lunchtime). Since there were other periods in the students' schedules that were not fully funded, the overstated minutes were reallocated to those other periods that were in Basic education programs. We propose the following adjustment:

103 Basic 9-12	5.8575	
130 ESOL	(.3075)	
300 Career Education 9-12	<u>(5.6500)</u>	(.1000)

46. [Ref. 301102] The parents of one ELL student were not notified of the student's ESOL placement until February 15, 2011, which was after the February 2011 survey. We propose the following adjustment:

103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Eau Gallie High School (#3011)** (Continued)

47. [Ref. 301103] The file for one ELL student did not contain documentation justifying the student’s continued ESOL placement beyond the initial three-year base period. We also noted the number of instructional minutes reported for the student’s fourth period was overstated. We propose the following adjustment:

103 Basic 9-12	.5083	
130 ESOL	(.5083)	.0000
		(.1000)

**Roy Allen Elementary School (#3101)**

48 [Ref. 310101] One student was reported incorrectly in ESOL. The student was assessed FES and ineligible for reporting in ESOL. We propose the following adjustment:

101 Basic K-3	.4834	
130 ESOL	(.4834)	.0000

49. [Ref. 310102] Two students had previously been exited from the ESOL Program based on being assessed FES and Competent English Readers and Writers; however, the ELL Committees convened did not adequately support the students’ ESOL placements back into the Program. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Roy Allen Elementary School (#3101)</u></b> (Continued)		
102 Basic 4-8	.9335	
130 ESOL	(.9335)	.0000
50. [Ref. 310103] <u>One student scored English proficient on the Reading and Composite portions of the CELLA test and the second measure (either the IRW or IPT) were not given until November 2010, which was after the October 2010 survey. We propose the following adjustment:</u>		
101 Basic K-3	.4834	
130 ESOL	(.4834)	.0000
51. [Ref. 310171/72] <u>Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students taught by one of the teachers (Ref. 310172) were not notified of the teacher's out-of-field status. We propose the following adjustments:</u>		
<u>Ref. 310171</u>		
101 Basic K-3	2.7500	
130 ESOL	(2.7500)	.0000
<u>Ref. 310172</u>		
102 Basic 4-8	.1000	
130 ESOL	(.1000)	.0000
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Merritt Island High School (#4011)**

52. [Ref. 401101] The course schedules for 125 students (1 in our ESOL sample and 1 in our Career Education [OJT] sample) were incorrectly reported. The number of instructional minutes reported for fourth period incorrectly included noninstructional minutes (lunchtime). Since there were other periods in the students' schedules that were not fully funded, the overstated minutes were reallocated to those other periods that were in Basic education programs. We propose the following adjustment:

103 Basic 9-12	11.6826	
130 ESOL	(.0226)	
300 Career Education 9-12	<u>(11.6600)</u>	.0000

53. [Ref. 401103] The Matrix of Services form for one ESE student did not correctly include one Special Considerations point for which the student was eligible. The point was designated for students with a Matrix of Services score of 21 points and a Level 5 rating in four domains. We propose the following adjustment:

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

**Mila Elementary School (#4031)**

54. [Ref. 403101] The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	.4150	
130 ESOL	<u>(.4150)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b><u>Proposed Net Adjustments (Unweighted FTE)</u></b>	
<b><u>Mila Elementary School (#4031)</u></b> (Continued)		
55. [Ref. 403102] <u>One student scored English proficient in the Reading and Composite portions of the CELLA test and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:</u>		
102 Basic 4-8	.9500	
130 ESOL	<u>(.9500)</u>	.0000
56. [Ref. 403103] <u>The files for five ELL students did not contain evidence that the students' parents were notified of the students' ESOL placements. We propose the following adjustment:</u>		
101 Basic K-3	4.7500	
130 ESOL	<u>(4.7500)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>Cocoa Beach Junior/Senior High School (#5011)</u></b>		
57. [Ref. 501101] <u>Five Career Education 9-12 (OJT) students were reported for more work hours than were supported by their timecards. We propose the following adjustment:</u>		
300 Career Education 9-12	<u>(.6460)</u>	(.6460)
58. [Ref. 501102] <u>The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>		
300 Career Education 9-12	<u>(.0947)</u>	(.0947)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Cocoa Beach Junior/Senior High School (#5011)** (Continued)

59. [Ref. 501103] The timecard for one Career Education 9-12 (OJT) student in the October 2010 survey was not signed by the student’s employer. We propose the following adjustment:

300 Career Education 9-12	(.0817)	(.0817)
---------------------------	---------	---------

60. [Ref. 501104] There was no evidence that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student’s new IEP was prepared on January 31, 2011. After reviewing the student’s school placements, we noted that the *Matrix of Services* form was prepared while the student was enrolled at Horace Mann Academy, which is an ESE center that provides a higher level of services, necessitating that a new *Matrix of Services* form should have been prepared when the student changed schools and services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4935	
254 ESE Support Level 4	(.4935)	.0000

61. [Ref. 501171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1634	
130 ESOL	(.1634)	.0000
		(.8224)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

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

62. [Ref. 614101] One PK student who had been dismissed from an ESE program was incorrectly reported in Program No. 101 (Basic K-3) and was not otherwise eligible to be reported with the survey's results. We propose the following adjustment:

101 Basic K-3	(.5000)	(.5000)
---------------	---------	---------

63. [Ref. 614102] The number of homebound instructional minutes for two students in the Hospital and Homebound Program was overstated. One student was reported for five hours but was not seen during the survey week and the other student was reported for four hours but was seen for only three and one-half hours. We propose the following adjustment:

255 ESE Support Level 5	(.1125)	(.1125)
-------------------------	---------	---------

64. [Ref. 614103/04] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustments:

<u>Ref. 614103</u>		
111 Grades K-3 with ESE Services	.4768	
254 ESE Support Level 4	(.4768)	.0000
 <u>Ref. 614104</u>		
111 Grades K-3 with ESE Services	.0125	
255 ESE Support Level 5	(.0125)	.0000
		<u>(.6125)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Palm Bay Academy Charter School (#6519)**

65. [Ref. 651901] One student scored English proficient on the Reading and Composite portions of the CELLA test and scored a Level 3 in Reading on the FCAT. However, an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8504	
130 ESOL	<u>(.8504)</u>	.0000

66. [Ref. 651903] One student was incorrectly reported in ESOL. The student was assessed FES. The student’s parents were notified that ESOL was not recommended and the student was exited from the ESOL Program on August 15, 2010. We propose the following adjustment:

101 Basic K-3	.9004	
130 ESOL	<u>(.9004)</u>	.0000

67. [Ref. 651904] The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 300 instructional minutes but was provided only 120 instructional minutes. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0600)</u>	(.0600)
-------------------------	----------------	---------

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Palm Bay Academy Charter School (#6519)** (Continued)

68. [Ref. 651971/72] 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 Charter School Board to teach such students out of field until November 4, 2010, which was after the October 2010 survey. We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 651972) had not earned any of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 651971</u>		
102 Basic 4-8	.4375	
130 ESOL	<u>(.4375)</u>	.0000
<u>Ref. 651972</u>		
101 Basic K-3	2.2510	
130 ESOL	<u>(2.2510)</u>	.0000
		<u>(.0600)</u>
<b>Proposed Net Adjustment</b>		<u><u>(2.2983)</u></u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2011

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that funding, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (2) ESE students are reported in accordance with their *Matrix of Services* forms; (3) files contain evidence that the *Matrix of Services* forms are reviewed and updated along with newly prepared student IEPs; (4) revisions or modifications made on the *Matrix of Services* forms are clearly marked as to the date of the intended changes; (5) *Matrix of Services* forms are properly dated and correctly scored; (6) IEPs and EPs are properly signed by the meeting participants; (7) homebound instructors' logs for students receiving homebound instruction while in the Hospital and Homebound Program are properly maintained and reported for only the time supported on those logs; (8) ELL Committees are convened to consider students' continued ESOL placements when ELL students show proficiency on the CELLA and FCAT; (9) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to students' entry into that year based on students' individual anniversary dates; (10) only students who have not exceeded the maximum six-year period of State funding of ESOL should be reported in the ESOL Program; (11) re-assessments should be made for all returning ELL students after an extended absence from the District; (12) parents should be properly notified prior to the student's ESOL placement and those notification letters should be dated; (13) *ELL Student Plans* should be reviewed and updated annually and properly maintained in students' files; (14) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (15) students in Career Education 9-12 (OJT) are reported in accordance with time worked as documented on their timecards; (16) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (17) parents are appropriately notified of teachers' out-of-field status; (18) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines; and (19) bell schedules are properly calculated and the FTE reported from the bell schedules does not include non-instructional time.

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2011

**Regulatory Citations**Reporting

Section 1011.60, F.S. .... Minimum Requirements of the Florida Education Finance Program  
 Section 1011.61, F.S. .... Definitions  
 Section 1011.62, F.S. .... Funds for Operation of Schools  
 Rule 6A-1.0451, F.A.C. .... Florida Education Finance Program Student Membership Surveys  
 Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records  
*FTE General Instructions 2010-11*

Attendance

Section 1003.23, F.S. .... Attendance Records and Reports  
 Rules 6A-1.044(3) and (6)(c), F.A.C. .... Pupil Attendance Records  
 Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records  
*FTE General Instructions 2010-11*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S. .... English Language Instruction for Limited English Proficient Students  
 Section 1011.62(1)(g), F.S. .... Education for Speakers of Other Languages  
 Rule 6A-6.0901, F.A.C. .... Definitions Which Apply to Programs for English Language Learners  
 Rule 6A-6.0902, F.A.C. .... Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners  
 Rule 6A-6.0903, F.A.C. .... Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners  
 Rule 6A-6.0904, F.A.C. .... Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. .... Definitions of Terms Used in Vocational Education and Adult Programs  
*FTE General Instructions 2010-11*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2011

**Regulatory Citations** (Continued)

Exceptional Education

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

*Matrix of Services Handbook (2004 Revised Edition)*

Teacher Certification

- Section 1012.42(2), F.S. .... Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. .... Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. .... Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. .... Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. .... Instructional Personnel Certification
- Rule 6A-6.0907, F.A.C. .... Inservice Requirements for Personnel of Limited English Proficient Students

*The accompanying notes are an integral part of this schedule.*

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2011

**NOTE A – SUMMARY**

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

**1. School District of Brevard County**

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

For the fiscal year ended June 30, 2011, the District operated 109 schools serving prekindergarten through twelfth grade students, reported 71,212.66 unweighted FTE, and received approximately \$194.2 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

**2. Florida Education Finance Program (FEFP)**

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

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2011

**NOTE A - SUMMARY** (Continued)

**3. Full-Time Equivalent (FTE) Students**

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

**4. Calculation of FEFP Funds**

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

**5. FTE Surveys**

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2011

**NOTE A - SUMMARY** (Continued)**6. Educational Programs**

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

**7. Statutes and Rules**

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

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

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2011

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Fieldston Preparatory School	NA
2. Rockledge High School	1 through 3
3. Devereux Hospital	4
4. Riverdale Country School	NA
5. Horace Mann Academy	5
6. Cambridge Elementary Magnet School	6 and 7
7. Endeavour Elementary Magnet School	8 through 11
8. Golfview Elementary Magnet School	12 through 15
9. Cocoa High School	16 through 18
10. Viera High School	19 through 23
11. Melbourne High School	24 through 28
12. Palm Bay High School	29 through 32
13. University Park Elementary School	33 and 34
14. Lockmar Elementary School	35 through 37
15. Discovery Elementary School	38 through 40
16. Riviera Elementary School	41
17. Jupiter Elementary School	42 through 44
18. Eau Gallie High School	45 through 47
19. Roy Allen Elementary School	48 through 51
20. Merritt Island High School	52 and 53
21. Mila Elementary School	54 through 56
22. Cocoa Beach Junior/Senior High School	57 through 61
23. Dr. W. J. Creel Elementary School	62 through 64
24. Palm Bay Academy Charter School	65 through 68





DAVID W. MARTIN, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534  
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 BREVARD COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated December 8, 2011, that the Brevard County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 58 of the 550 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 2 through 8.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011.

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

## Internal Control Over Compliance

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

---

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

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

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

Respectfully submitted,



David W. Martin, CPA  
August 15, 2012

**SCHEDULE F**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2011

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (964) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (57,181) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	1,871
IDEA (K-12), Unweighted	119
IDEA (PK), Weighted	192
IDEA (PK), Unweighted	152
Teenage Parents and Infants	161
Hazardous Walking	2,337
Two Miles or More	51,888
Center to Center (IDEA), Weighted	1
Center to Center (IDEA), Unweighted	152
Center to Center (Vocational and Dual Enrollment)	<u>308</u>
Total	<u>57,181</u>

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE F (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2011

Our examination results are summarized below:

<u>Description</u>	<u>Students With Exceptions</u>	<u>Proposed Net Adjustment</u>
We sampled 550 of the 57,181 students reported as being transported by the District.	58	(18)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 324 students.	<u>324</u>	<u>(324)</u>
Total	<u>382</u>	<u>(342)</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 DOE.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Overview**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 57.

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2010 surveys and the February and June 2011 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.*

1. [Ref. 51] During our general tests of the bus drivers’ reports, we noted that the bus drivers’ reports were missing and could not be located for nine buses (seven in the July 2010 survey, one in the October 2010 survey, and one in the February 2011 survey). Consequently, the reported ridership count for the 272 students reported on those buses was not adequately supported. We propose the following adjustment:

**July 2010 Survey**

**10 Days in Term**

Hazardous Walking

(6)

Two Miles or More

(37)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Proposed Net Adjustments</u></b>
<b><u>October 2010 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Hazardous Walking	(3)	
Two Miles or More	(113)	
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Hazardous Walking	(3)	
Two Miles or More	(110)	(272)

2. [Ref. 53] Five students in our sample were incorrectly reported in an IDEA-Weighted category, as follows:

- a. One student in the July 2010 survey was not an IDEA student.
- b. The IEPs for two students (one in the October 2010 survey and one in the February 2011 survey) specified the need for a climate-controlled bus but did not have prescriptions on file to support this criterion.
- c. The IEPs for two students (one in the October 2010 survey and one in the February 2011 survey) indicated that they were eligible for weighted funding based on the use of medical equipment; however, the equipment referred to was a seatbelt and a car seat that do not fit within the definition of medical equipment and therefore are not eligible for weighted funding classification.

We determined that four of the five students were eligible to be reported in the Two Miles or More ridership category and the remaining student was eligible to be reported in the IDEA (PK), Unweighted ridership category. We propose the following adjustments:

<b><u>July 2010 Survey</u></b>		
<b><u>10 Days in Term</u></b>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b><u>Students Transported Proposed Net Adjustments</u></b>
<b><u>October 2010 Survey</u></b>	
<b><u>90 Days in Term</u></b>	
IDEA (K-12), Weighted	(2)
Two Miles or More	2
<b><u>February 2011 Survey</u></b>	
<b><u>90 Days in Term</u></b>	
IDEA (K-12), Weighted	(1)
IDEA (PK), Weighted	(1)
IDEA (PK), Unweighted	1
Two Miles or More	1
	0
<p>3. [Ref. 54] <u>Nine students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. We determined that seven of the students lived more than two miles from school and should have been reported in the Two Miles or More ridership category and two students met one of the five criteria for reporting in the IDEA (K-12), Weighted ridership category. We propose the following adjustments:</u></p>	
<b><u>October 2010 Survey</u></b>	
<b><u>90 Days in Term</u></b>	
IDEA (K-12), Unweighted	(3)
Two Miles or More	3
<b><u>February 2011 Survey</u></b>	
<b><u>90 Days in Term</u></b>	
IDEA (K-12), Weighted	2
IDEA (K-12), Unweighted	(4)
Two Miles or More	2
<b><u>June 2011 Survey</u></b>	
<b><u>12 Days in Term</u></b>	
IDEA (K-12), Unweighted	(2)
Two Miles or More	2
	0

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE G (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

4. [Ref. 55] Three students in our sample were incorrectly reported in the Teenage Parents and Infants ridership category. Two students were not enrolled in the Teenage Parent Program during the 2010-11 school year but were eligible to be reported in the Two Miles or More ridership category and one student had withdrawn from school prior to the October 2010 survey. We propose the following adjustments:

**October 2010 Survey**

90 Days in Term

Teenage Parents and Infants	(2)	
Two Miles or More	1	

**February 2011 Survey**

90 Days in Term

Teenage Parents and Infants	(1)	
Two Miles or More	1	(1)

5. [Ref. 56] Thirteen students in our sample were incorrectly reported in the Hazardous Walking ridership category. We noted that 9 of the students lived more than two miles from school and were eligible to be reported in the Two Miles or More ridership category. The remaining 4 students were not eligible for State transportation as follows: (a) 2 students were in the Voluntary Prekindergarten Program; (b) 1 student did not have to cross the reported hazardous area; and (c) 1 student did not have a valid address on file to support that the student met the criteria for reporting in the Hazardous Walking ridership category. We propose the following adjustments:

**July 2010 Survey**

10 Days in Term

Hazardous Walking	(3)	
Two Miles or More	3	

**October 2010 Survey**

90 Days in Term

Hazardous Walking	(4)	
Two Miles or More	2	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Proposed Net Adjustments</u></b>
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Hazardous Walking	(6)	
Two Miles or More	<u>4</u>	(4)
6. [Ref. 57] <u>Two students in our sample were not shown on the supporting bus drivers' reports as having been transported. Accordingly, neither were eligible to be reported for State transportation funding. We made the following adjustment:</u>		
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	<u>(1)</u>	(2)
7. [Ref. 58] <u>Fifty-seven students (5 were in our sample) were incorrectly reported in the Center to Center (Vocational and Dual Enrollment) ridership category. We were informed that the students were enrolled in a school program for elementary students at the Brevard County Zoo. The students were not enrolled in a career education program and were not dual enrolled at a college or university; consequently, the students did not meet the criteria to be reported in that ridership category and were not otherwise determined eligible for any other ridership category. We propose the following adjustments:</u>		
<b><u>October 2010 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Center to Center (Vocational and Dual Enrollment)	(33)	
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Center to Center (Vocational and Dual Enrollment)	(24)	(57)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings****Follow-Up to Management's Response to Finding No. 7:**

*In the Superintendent's response, he objects to Transportation Finding No. 7. He indicates that the students receive initial exposure to a broad range of occupations at the Brevard Zoo to assist them in preparing their academic and occupational plans. He also cites the Department of Education Student Transportation General Instructions that allow for transportation to be provided to Prekindergarten through grade 12 vocational and dual enrollment students who are transported from center to center during the day and who are not counted from home to school in Membership Categories A through H as a basis for claiming these students for transportation funding. Department of Education management responded to us on June 4, 2012, that they had informed the District that the District may not claim these students for center to center transportation funding because the students are in elementary school, are being claimed for student funding through FEFP in their primary programs at their regular school, and there are no career education course codes that apply to elementary students. Accordingly, our Finding stands as presented.*

8. [Ref. 59] We noted the following exceptions involving 28 students in our sample in the Gifted ESE Program who were reported in Center to Center ridership categories:

- a. Fifteen students were incorrectly reported in the Center to Center (Vocational and Dual Enrollment) ridership category. The students should have been reported in the Center to Center (IDEA), Unweighted ridership category. We also noted that the number of days in term was incorrectly reported for 12 of these students. The students were reported for varying numbers of days (from 13 to 90 days) but should have been reported for only 18 days.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

- b. The number of days in term for 7 students reported in the Center to Center (IDEA), Unweighted ridership category was reported incorrectly. We noted that 90 days in term were reported but there were actually only 18 days in term.
- c. Six students (4 students reported in the Center to Center [Vocational and Dual Enrollment] ridership category and 2 students reported in the Center to Center [IDEA], Unweighted ridership category) were not eligible for State transportation funding as the students' course schedules did not support that the students were receiving instruction at other than their home school.

We propose the following adjustments:

**a. October 2010 Survey**

<u>90 Days in Term</u> Center to Center (Vocational and Dual Enrollment)	(6)	
<u>18 Days in Term</u> Center to Center (IDEA), Unweighted	8	
<u>15 Days in Term</u> Center to Center (Vocational and Dual Enrollment)	(1)	
<u>13 Days in Term</u> Center to Center (Vocational and Dual Enrollment)	(1)	

**February 2011 Survey**

<u>90 Days in Term</u> Center to Center (Vocational and Dual Enrollment)	(3)	
<u>18 Days in Term</u> Center to Center (IDEA), Unweighted	7	
Center to Center (Vocational and Dual Enrollment)	(3)	
<u>14 Days in Term</u> Center to Center (Vocational and Dual Enrollment)	(1)	0

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Proposed Net Adjustments</u></b>
<b>b. <u>October 2010 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Center to Center (IDEA), Unweighted	(1)	
<b><u>18 Days in Term</u></b>		
Center to Center (IDEA), Unweighted	1	
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Center to Center (IDEA), Unweighted	(6)	
<b><u>18 Days in Term</u></b>		
Center to Center (IDEA), Unweighted	<u>6</u>	0
<b>c. <u>October 2010 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Center to Center (IDEA), Unweighted	(1)	
Center to Center (Vocational and Dual Enrollment)	(1)	
<b><u>18 Days in Term</u></b>		
Center to Center (Vocational and Dual Enrollment)	(1)	
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Center to Center (IDEA), Unweighted	(1)	
Center to Center (Vocational and Dual Enrollment)	<u>(2)</u>	(6)
9. [Ref. 60] <u>The number of days in term for 17 students reported in the Center to Center (Vocational and Dual Enrollment) ridership category was reported incorrectly. The students were reported for 90 days in term but should have been reported for only 62 days in term according to the Brevard Community College calendar. We propose the following adjustment:</u>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b><u>October 2010 Survey</u></b>		
<u>90 Days in Term</u>		
Center to Center (Vocational and Dual Enrollment)	(4)	
<u>62 Days in Term</u>		
Center to Center (Vocational and Dual Enrollment)	4	
<b><u>February 2011 Survey</u></b>		
<u>90 Days in Term</u>		
Center to Center (Vocational and Dual Enrollment)	(13)	
<u>62 Days in Term</u>		
Center to Center (Vocational and Dual Enrollment)	<u>13</u>	0
10. [Ref. 61] <u>The number of days in term for three students in the June 2011 survey was reported incorrectly. The students were reported for either 20 days (two students) or 21 days (one student) but should have been reported for 12 days. We propose the following adjustment:</u>		
<b><u>June 2011 Survey</u></b>		
<u>21 Days in Term</u>		
Two Miles or More	(1)	
<u>20 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(1)	
<u>12 Days in Term</u>		
IDEA (K-12), Weighted	1	
Two Miles or More	<u>2</u>	<u>0</u>
<b>Proposed Net Adjustment</b>		<u>(342)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE H**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2011

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who are indicated as riding on the bus drivers' reports of their assigned buses should be reported for State transportation funding; (2) transported students are reported in the correct ridership classification and for the correct number of days in term, particularly with regard for students attending other schools and being transported by shuttles to those schools for Gifted classes or dual enrollment courses; (3) bus driver reports are available, legible, and maintained in readily-accessible files; (4) the distance from home to school is verified prior to students being reported; (5) only students in grades K-5 and grade 6, if part of an elementary school, who live less than two miles from their assigned school and are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (6) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for funding and proper documentation is maintained to support this reporting; and (7) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria and the need for special transportation services is noted on the students' IEPs.

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

**Regulatory Citations**

Chapter 1006, Part I, E., F.S. ....Transportation of Public K-12 Students

Section 1011.68, F.S. ....Funds for Student Transportation

Chapter 6A-3, F.A.C. ....Transportation

*Student Transportation General Instructions 2010-11*

*The accompanying notes are an integral part of this schedule.*

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2011

**NOTE A – SUMMARY**

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

**1. Student Eligibility**

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

**2. Transportation in Brevard County**

For the fiscal year ended June 30, 2011, the District received approximately \$11.2 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2010	20	114
October 2010	434	28,602
February 2011	434	27,868
June 2011	<u>76</u>	<u>597</u>
Total	<u>964</u>	<u>57,181</u>

**3. Statutes and Rules**

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

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



---

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2011

**NOTE B – SAMPLING**

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT A  
MANAGEMENT'S RESPONSE**

## School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6601

Brian T. Binggeli, Ed.D., Superintendent



August 15, 2012

Auditor General  
State of Florida  
Attn: Mr. David Martin, CPA  
Section 241, Room 476A  
Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Re: 2010-11 FTE Audit Findings

Dear Mr. Martin:

The following is the updated response to your draft report of the Florida Education Finance Program Full-Time Equivalent Student Audit of the Brevard County School District for the year ended June 30, 2011.

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

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

The FTE staff is presently working with the Human Resource office to coordinate the information communicated to school staff in the area of certification. The FTE staff will also work to improve information concerning the OJT documentation and work with staff from that office to ensure schools have a clear understanding of the requirements.

### **Objectionable Transportation Audit Finding**

#### **#7 (Ref. 58)**

The students referenced in this finding are transported from a district school to the Brevard Zoo where they take career courses. The "Zoo School" is designed to give the 5<sup>th</sup> graders of Brevard initial exposure to a broad range of occupations to assist them in preparing their academic and occupational plans. Per the DOE Transportation General Instructions, transportation may be provided to Prekindergarten through grade 12 vocational and dual enrollment students who are transported from center to center during the day and who are not counted from home to school in Membership Categories A through H. The students in this finding do not receive transportation from their home to the district school.

Phone: (321) 633-1000, ext. 402 • FAX: (321) 633-3432



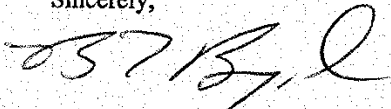
An Equal Opportunity Employer • A Drug-Free Workplace

**EXHIBIT A (CONTINUED)  
MANAGEMENT'S RESPONSE**

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

If we can provide any further information, please contact Denise Mathis at ext. 613.

Sincerely,

A handwritten signature in black ink, appearing to read "BT Binggeli". The signature is written in a cursive style with a large loop at the end.

Brian T. Binggeli, Ed.D  
Superintendent