REPORT NO. 2012-006
SEPTEMBER 2011

BROWARD COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

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

	District No.
Ann Murray	*1*
Beverly Ann Gallagher to 9-23-09 (1)	*2*
Kevin P. Tynan, Esquire from 11-03-09	*2*
Maureen S. Dinnen, Chair to 11-16-09	*3*
Stephanie Arma Kraft, Esquire	*4*
Benjamin J. Williams, Vice Chair from 11-17-09	*5*
Phyllis C. Hope	*6*
Dr. Robert D. Parks	*7*
Jennifer L. Gottlieb, Vice Chair to 11-16-09, Chair from 11-17-09	*At-Large*
Robin Bartleman	*At-Large*

James F. Notter, Superintendent

Note: (1) Suspended 9-23-09. No replacement until 11-03-09.

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

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

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

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2010

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

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

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EXECUTIVE SUMMARY

Summary of Attestation Examination

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

- **Of the 332 teachers in our sample, 55 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.**
- **One hundred eighty-three of the 511 students in our ESOL sample, 109 of the 611 students in our ESE Support Levels 4 and 5 sample, and 71 of the 234 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.**
- **Of the 659 students in our student transportation sample, 154 had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in 163 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 12.6099 but has a potential impact on the District's weighted FTE of a negative 199.2782. Noncompliance related to student transportation resulted in 15 findings and a proposed net adjustment of a negative 4,085 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Broward County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $723,503 (negative 199.2782 times $3,630.62).

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

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

School District of Broward County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward 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 Broward County.

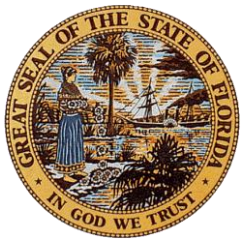
The governing body of the District is the District School Board, which is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 301 schools serving prekindergarten through twelfth grade students, reported 255,174.05 unweighted FTE for those students, and received approximately $455 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately $33.1 million in State transportation funding.



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

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

We have examined management's assertion, included in its representation letter dated March 7, 2011, that the Broward County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

   Of the 332 teachers in our sample, 55 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.[1]

2. Students

   One hundred eighty-three of the 511 students in our ESOL sample,[2] 109 of the 611 students in our ESE Support Levels 4 and 5 sample,[3] and 71 of the 234 students in our Career Education 9-12 (OJT) sample[4] 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 teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010.

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[1]*For teachers, see SCHEDULE D, Finding Nos. 12, 13, 14, 48, 49, 50, 51, 52, 58, 59, 72, 73, 74, 75, 81, 85, 93, 94, 95, 96, 98, 106, 107, 108, 109, 116, 121, 122, 123, 132, 133, 134, 135, 142, 143, 144, 145, 153, 159, 160, and 162.*

[2]*For ESOL, see SCHEDULE D, Finding Nos. 2, 3, 4, 5, 6, 7, 8, 18, 19, 20, 21, 22, 32, 33, 40, 41, 42, 43, 44, 45, 54, 55, 56, 60, 61, 62, 63, 64, 77, 78, 88, 99, 100, 101, 102, 103, 110, 111, 117, 118, 124, 125, 126, 127, 136, 137, 138, 139, 149, 150, 151, 152, 154, 155, and 156.*

[3]*For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 9, 15, 16, 23, 24, 25, 26, 27, 28, 29, 30, 31, 34, 35, 36, 38, 39, 57, 68, 69, 70, 71, 76, 79, 80, 82, 83, 84, 89, 90, 104, 112, 113, 114, 115, 119, 120, 128, 129, 130, 141, 146, and 147.*

[4]*For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 10, 11, 46, 47, 66, 67, 91, 92, 105, 131, 140, 157, and 158.*

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 SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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.[5] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[5] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

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

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

Additional Matter

As similarly noted in our report No. 2011-005, the District contracted with five independent residential and day treatment centers for the provision of services to students having behavioral, mental health, and substance abuse problems. The District served 202 such students in these facilities, classified them as Hospital and Homebound, and reported the students in the Basic with ESE Services Programs and ESE Support Levels 4 or 5 Programs. We believe it would have been more appropriate for the students to have been classified by the District as Dropout Prevention students, pursuant to Section 1003.53, Florida Statutes, and reported under an appropriate Basic Education Program, as was the standard classification and reporting procedure used when Dropout Prevention was a separate and distinct FEFP Program. (See Finding No. 163.)

Respectfully submitted,

David W. Martin, CPA
September 19, 2011

SCHEDULE A

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

Description[1]	Number of Schools	% of Population	Number of Students	% of Population (Sample)	Number of Unweighted FTE[2]	% of Population
1. Basic						
Population[3]	286	100.00%	229,665	100.00%	185,733.6900	100.00%
Sample Size[4]	16	5.59%	188	0.08%	138.1921	0.07%
Students w/Exceptions	-	-	2	(1.06%)	-	-
Proposed Adjustment[5]	-	-	-	-	250.3024	-
2. Basic with ESE Services						
Population[3]	299	100.00%	47,207	100.00%	40,850.0900	100.00%
Sample Size[4]	19	6.35%	160	0.34%	142.7410	0.35%
Students w/Exceptions	-	-	8	(5.00%)	-	-
Proposed Adjustment[5]	-	-	-	-	43.0802	-
3. ESOL						
Population[3]	274	100.00%	23,019	100.00%	18,790.2000	100.00%
Sample Size[4]	15	5.47%	511	2.22%	379.8126	2.02%
Students w/Exceptions	-	-	183	(35.81%)	-	-
Proposed Adjustment[5]	-	-	-	-	(195.9439)	-
4. ESE Support Levels 4 and 5						
Population[3]	188	100.00%	4,275	100.00%	2,919.1100	100.00%
Sample Size[4]	18	9.57%	611	14.29%	486.9701	16.68%
Students w/Exceptions	-	-	109	(17.84%)	-	-
Proposed Adjustment[5]	-	-	-	-	(56.2037)	-
5. Career Education 9-12						
Population[3]	51	100.00%	1,118	100.00%	6,880.9600	100.00%
Sample Size[4]	10	19.61%	234	20.93%	24.1925	0.35%
Students w/Exceptions	-	-	71	(30.34%)	-	-
Proposed Adjustment[5]	-	-	-	-	(53.8449)	-
All Programs						
Population[3]	301	100.00%	305,284	100.00%	255,174.0500	100.00%
Sample Size[4]	20	6.64%	1,704	0.56%	1,171.9083	0.46%
Students w/Exceptions	-	-	393	(23.06%)	-	-
Proposed Net Adjustment[5]	-	-	-	-	(12.6099)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

Description[1]	Number of Schools	% of Population	Number of Teachers	% of Population (Sample)
Teachers				
Population[3]	301	100.00%	1,349	100.00%
Sample Size[4]	20	6.64%	332	24.61%
Teachers w/Exceptions	-	-	55	(16.57%)

[1] *See NOTE A6.*

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

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

[4] *See NOTE B.*

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

EFFECT OF PROPOSED ADJUSTMENT ON WEIGHTED FTE

(For Illustrative Purposes Only)

For the Fiscal Year Ended June 30, 2010

No.	Program[1]	Proposed Net Adjustments[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	8.9291	1.074	9.5899
102	Basic 4-8	6.0378	1.000	6.0378
103	Basic 9-12	235.3355	1.033	243.1016
111	Grades K-3 with ESE Services	6.5100	1.074	6.9917
112	Grades 4-8 with ESE Services	3.3667	1.000	3.3667
113	Grades 9-12 with ESE Services	33.2035	1.033	34.2992
130	ESOL	(195.9439)	1.124	(220.2409)
254	ESE Support Level 4	(35.1766)	3.520	(123.8216)
255	ESE Support Level 5	(21.0271)	4.854	(102.0655)
300	Career Education 9-12	(53.8449)	1.050	(56.5371)
Total		(12.6099)		(199.2782)

[1] *See NOTE A6.*

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

[3] *Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of proposed 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

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

		Proposed Adjustments[1]			
No.	**Program**	**District-Wide**	**#0241**	**#0422**	**Balance Forward**
101	Basic K-3	.0383	.....	.....	.0383
102	Basic 4-8	.....	.....	.....	.0000
103	Basic 9-12	.3000	30.9500	.....	31.2500
111	Grades K-3 with ESE Services	.....	.....	.5000	.5000
112	Grades 4-8 with ESE Services	.....	.....	.5000	.5000
113	Grades 9-12 with ESE Services	.....	1.0000	.1500	1.1500
130	ESOL	(.3383)	(31.4500)	.....	(31.7883)
254	ESE Support Level 4	.....	.....	1.0000	1.0000
255	ESE Support Level 5	.....	(1.0000)	(2.1500)	(3.1500)
300	Career Education 9-12	.....	(.3000)	.....	(.3000)
Total		.0000	(.8000)	.0000	(.8000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Proposed Adjustments[1] #0601	#0811	#0991	#1021	Balance Forward
101	.0383	.0400	5.5108	.....	.....	5.5891
102	.0000	.0400	1.4452	.....	.....	1.4852
103	31.2500	2.8500	.....	.....	.....	34.1000
111	.5000	2.0100	.....	.....	.....	2.5100
112	.5000	.3667	.....	.....	2.0000	2.8667
113	1.1500	.6602	.....	.....	.....	1.8102
130	(31.7883)	(3.2500)	(6.9560)	.....	.....	(41.9943)
254	1.0000	.....	.....	.5000	.0000	1.5000
255	(3.1500)	(3.7904)	.....	(.5000)	(2.0000)	(9.4404)
300	(.3000)	.....	.....	.....	.....	(.3000)
Total	(.8000)	(1.0735)	.0000	.0000	.0000	(1.8735)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Proposed Adjustments[1] #1241	#1451	#1711	#1741	Balance Forward
101	5.5891	.....	.....	.....	.....	5.5891
102	1.4852	.....	.....	.....	.....	1.4852
103	34.1000	35.7000	21.4743	35.6250	2.6541	129.5534
111	2.5100	.....	.....	.....	.....	2.5100
112	2.8667	.....	.....	.....	.....	2.8667
113	1.8102	1.0000	2.5000	4.5000	1.8366	11.6468
130	(41.9943)	(34.7000)	(5.7158)	(34.6250)	(2.6541)	(119.6892)
254	1.5000	(1.5000)	(.5000)	(6.5000)	(2.3366)	(9.3366)
255	(9.4404)	(.5000)	(2.0000)	.5000	.....	(11.4404)
300	(.3000)	(.4200)	(15.7585)	(.7500)	.....	(17.2285)
Total	(1.8735)	(.4200)	.0000	(1.2500)	(.5000)	(4.0435)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Proposed Adjustments[1] #1752	#1901	#2351	#2751	Balance Forward
101	5.5891	.....	.....	.....	.....	5.5891
102	1.4852	2.2200	.....	.....	.....	3.7052
103	129.5534	.....	8.9500	16.1922	14.5899	169.2855
111	2.5100	.....	.....	.....	.....	2.5100
112	2.8667	.....	.....	.....	.....	2.8667
113	11.6468	.5000	6.0000	6.0000	3.7567	27.9035
130	(119.6892)	.....	(8.1000)	(16.1922)	(12.5899)	(156.5713)
254	(9.3366)	(.3400)	(7.0000)	(3.0000)	(4.0000)	(23.6766)
255	(11.4404)	(2.8800)	.....	(3.0000)	(1.7567)	(19.0771)
300	(17.2285)	.....	(.4000)	(.0664)	.....	(17.6949)
Total	(4.0435)	(.5000)	(.5500)	(.0664)	.0000	(5.1599)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Proposed Adjustments[1] #2831	#3391	#3623	#3761	Balance Forward
101	5.5891	.....	.....	.....	3.3400	8.9291
102	3.7052	.....	.....	.....	2.3326	6.0378
103	169.2855	5.1250	8.1500	14.8750	.....	197.4355
111	2.5100	.....	.....	.....	.0000	2.5100
112	2.8667	.....	.....	.....	.5000	3.3667
113	27.9035	.8000	.5000	4.0000	.....	33.2035
130	(156.5713)	(5.1250)	(7.1500)	(14.7250)	(4.1726)	(187.7439)
254	(23.6766)	(.5000)	(2.0000)	(4.0000)	(1.0000)	(31.1766)
255	(19.0771)	(.3000)	.....	(.1500)	(1.0000)	(20.5271)
300	(17.6949)	.....	(.1000)	(.0500)	.....	(17.8449)
Total	(5.1599)	.0000	(.6000)	(.0500)	.0000	(5.8099)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Proposed Adjustments[1] #5341	#5521	Total
101 Basic K-3	8.9291	.....	.....	8.9291
102 Basic 4-8	6.0378	.....	.....	6.0378
103 Basic 9-12	197.4355	37.9000	.....	235.3355
111 Grades K-3 with ESE Services	2.5100	.....	4.0000	6.5100
112 Grades 4-8 with ESE Services	3.3667	.....	.....	3.3667
113 Grades 9-12 with ESE Services	33.2035	.....	.....	33.2035
130 ESOL	(187.7439)	(8.2000)	.....	(195.9439)
254 ESE Support Level 4	(31.1766)	.....	(4.0000)	(35.1766)
255 ESE Support Level 5	(20.5271)	.....	(.5000)	(21.0271)
300 Career Education 9-12	(17.8449)	(36.0000)	.....	(53.8449)
Total	(5.8099)	(6.3000)	(.5000)	(12.6099)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 69.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
District-Wide (Continued)		
Ineligible Courses Reported in ESOL (Continued)		
101 Basic K-3	.0383	
103 Basic 9-12	.3000	
130 ESOL	(.3383)	.0000
		.0000
McArthur High School (#0241)		
2. [Ref. 24101] One ELL student was not in membership or attendance during the February 2010 survey and should not have been included with that survey's results. We also noted that the student's *ELL Student Plan* was not updated for the 2009-10 school year. We propose the following adjustment:		
103 Basic 9-12	(.2000)	
130 ESOL	(.3000)	(.5000)
3. [Ref. 24102] The *ELL Student Plans* for 23 students were not reviewed and updated for the 2009-10 school year. We also noted the following exceptions involving 9 of these students: (a) the English language proficiency of 2 students due to begin a fifth year of ESOL placement was assessed prematurely in April 2009 as the assessments should have been conducted just prior to the start of the students' fifth year of ESOL placement as determined by the students' ESOL anniversary dates, (b) the files for 5 students did not contain evidence that the students' parents had been notified of the students' ESOL placements, and (c) the *ELL Student Plans* for 2 students did not include documentation showing the students' instructional programs or course schedules. We propose the following adjustment:		
103 Basic 9-12	13.9250	
130 ESOL	(13.9250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
McArthur High School (#0241) (Continued)		
4. [Ref. 24103] Five ELL students were beyond the maximum six-year period allowed for State funding for ESOL. We also noted that the *ELL Student Plans* for three of these students were not reviewed and updated for the 2009-10 school year and that the *ELL Student Plans* for two students did not include documentation showing the students' instructional programs or course schedules. We propose the following adjustment:		
103 Basic 9-12	2.7000	
130 ESOL	(2.7000)	.0000
5. [Ref. 24104] Two students were reported incorrectly in ESOL. The students had returned to the District after absences of more than a year, were assessed FES in September 2009, were not assessed for reading or writing proficiency, and an ELL Committee was not convened to consider the students' ESOL placements. We also noted that the students' files did not contain *Home Language Surveys* or documentation to support that the students' parents were notified of their children's ESOL placements. We propose the following adjustment:		
103 Basic 9-12	1.6500	
130 ESOL	(1.6500)	.0000
6. [Ref. 24105] Two students were reported incorrectly in ESOL. The students were assessed FES while one student had not been assessed for reading or writing proficiency and the other student had been assessed as a competent English reader and writer; however, in neither case had an ELL Committee been convened to consider the students' ESOL placements. We also noted that the *ELL Student Plan* for one of the students was not reviewed and updated for the 2009-10 school year. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
McArthur High School (#0241) (Continued)		
103 Basic 9-12	1.0500	
130 ESOL	(1.0500)	.0000

7. [Ref. 24106] The file for one ELL student did not contain either a *Home Language Survey* or documentation to support that the parents were notified of their child's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

8. [Ref. 24107] The *ELL Student Plan* for one student was not reviewed and updated for the 2009-10 school year and did not include documentation showing the student's instructional program or course schedule. We propose the following adjustment:

103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000

9. [Ref. 24108] The *Matrix of Services* forms for two Exceptional students were not reviewed when the students' IEPs were prepared. We propose the following adjustment:

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

10. [Ref. 24109] The timecard for one Career Education 9-12 (OJT) student did not indicate the student's employer and was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	(.0500)	(.0500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
McArthur High School (#0241) (Continued)		
11. [Ref. 24110] The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.2500)	(.2500)
12. [Ref. 24170/74] Two Basic subject area teachers whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 24170		
103 Basic 9-12	1.1250	
130 ESOL	(1.1250)	.0000
Ref. 24174		
103 Basic 9-12	3.0000	
130 ESOL	(3.0000)	.0000
13. [Ref. 24171/73] The parents of students taught by two out-of-field teachers in ESOL were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 24171		
103 Basic 9-12	1.4000	
130 ESOL	(1.4000)	.0000
Ref. 24173		
103 Basic 9-12	2.7000	
130 ESOL	(2.7000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
McArthur High School (#0241) (Continued)		
14. [Ref. 24172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified to teach Math to fifth through ninth grade students but taught courses to eleventh and twelfth grade students. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	2.2500	
130 ESOL	(2.2500)	.0000
		(.8000)
Sunset School (#0422)		
15. [Ref. 42201] We noted the following exceptions involving two ESE students: (a) a *Matrix of Services* form was not completed when one student's December 9, 2009, interim IEP was prepared, and (b) one student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(1.0000)	.0000
16. [Ref. 42202] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.1500	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.1500)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Seagull School (#0601)		
17. [Ref. 60101] One Basic student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We propose the following adjustment:		
103 Basic 9-12	(.5000)	(.5000)
18. [Ref. 60102] The files for two ELL students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000
19. [Ref. 60103] The *ELL Student Plans* for two students were not reviewed or updated in a timely manner. The *ELL Student Plan* for one student in the October 2009 survey was not updated until February 10, 2010, and the *ELL Student Plan* for the other student had not been reviewed since December 16, 2008. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000
20. [Ref. 60104] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Seagull School (#0601) (Continued)		
21. [Ref. 60105] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000
22. [Ref. 60106] The original *ELL Student Plan* for one ELL student was missing and could not be located; consequently, School personnel had created a replacement *ELL Student Plan*. However, the replacement *ELL Student Plan* was incomplete and did not document the student's course schedule or instructional programs or the initial or subsequent assessment data. We also noted that the file did not have documentation to support that the student's parents had been notified of the student's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
23. [Ref. 60107] The files for four ESE students in the Hospital and Homebound Program were missing one or more of the following documents: a valid IEP, a *Matrix of Services* form, or a *Physician's Statement*. Consequently, the students' placements in that Program were not adequately supported. We propose the following adjustment:		
103 Basic 9-12	.1000	
111 Grades K-3 with ESE Services	.0700	
113 Grades 9-12 with ESE Services	.0600	
255 ESE Support Level 5	(.2300)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Seagull School (#0601) (Continued)		
24. [Ref. 60108] Two ESE students in the Hospital and Homebound Program were not reported in accordance with the students' *Matrix of Services* forms. We also noted that the homebound instructor's contact logs indicated that the students did not receive homebound instruction during the 11-day window of the reporting survey. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.0200	
112 Grades 4-8 with ESE Services	.1267	
255 ESE Support Level 5	(.3467)	(.2000)
25. [Ref. 60109] The course schedules were incorrectly reported for two ESE students. The students were reported for 1,500 instructional minutes (or .5000 FTE) in Program No. 255 (ESE Support Level 5) for both the students' on-campus instruction and instruction while in the Hospital and Homebound Program but should have been reported in Program No. 111 (Grades K-3 with ESE Services) for their on-campus instruction. We also noted that one student had been dismissed from the Hospital and Homebound Program prior to the February 2010 survey; consequently, the student's entire schedule should have been reported in Program No. 111. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.9200	
255 ESE Support Level 5	(1.9200)	.0000
26. [Ref. 60110] The homebound instructor's logs for two students were missing and could not be located. We propose the following adjustment:		
255 ESE Support Level 5	(.1535)	(.1535)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Seagull School (#0601) (Continued)		
27. [Ref. 60111] The files for three ESE students did not contain evidence that the students' Exceptional education teacher had participated in the development of the students' IEPs. We propose the following adjustment:		
101 Basic K-3	.0400	
102 Basic 4-8	.0400	
255 ESE Support Level 5	(.1000)	(.0200)
28. [Ref. 60112/16] The course schedules for three ESE students provided homebound and tele-class instruction were reported incorrectly in Program No. 255 (ESE Support Level 5) for the students' tele-class instruction. We also noted that one of the students was reported for more homebound instruction than was supported by the homebound instructor's contact log (Ref. 60116). We propose the following adjustments:		
Ref. 60112		
112 Grades 4-8 with ESE Services	.2400	
113 Grades 9-12 with ESE Services	.1800	
255 ESE Support Level 5	(.4200)	.0000
Ref. 60116		
113 Grades 9-12 with ESE Services	.3600	
255 ESE Support Level 5	(.4000)	(.0400)
29. [Ref. 60113] One ESE student was reported for more homebound instruction than was supported by the homebound instructor's contact log. We propose the following adjustment:		
255 ESE Support Level 5	(.0200)	(.0200)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Seagull School (#0601) (Continued)		
30. [Ref. 60114] The homebound instructors' contact logs for three ESE students indicated that the students did not receive homebound instruction during the reporting survey. We propose the following adjustment:		
255 ESE Support Level 5	(.1400)	(.1400)
31. [Ref. 60115] The file for one ESE student in the Hospital and Homebound Program did not contain a *Physician's Statement* that was valid during the October 2009 reporting survey. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.0602	
255 ESE Support Level 5	(.0602)	.0000
		(1.0735)
Broadview Elementary School (#0811)		
32. [Ref. 81101] The *ELL Student Plans* for four students were not reviewed and updated until after the October 2009 reporting survey. We propose the following adjustment:		
101 Basic K-3	.4584	
102 Basic 4-8	1.4452	
130 ESOL	(1.9036)	.0000
33. [Ref. 81102] Six students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider the students' continued ESOL placements. We also noted that the *ELL Student Plans* for two of the students were dated "09/10;" consequently, we could not determine the timeliness of their review. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Broadview Elementary School (#0811) (Continued)		
101 Basic K-3	5.0524	
130 ESOL	(5.0524)	.0000
		.0000
Wingate Oaks Center (#0991)		
34. [Ref. 99101] 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	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000
The Quest Center (#1021)		
35. [Ref. 102101] The files for two ESE students indicated that *Matrix of Services* forms were not completed when the students' May 18, 2009, and May 19, 2009, respectively, IEPs were prepared. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	2.0000	
255 ESE Support Level 5	(2.0000)	.0000
36. [Ref. 102102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Northeast High School (#1241)		
37. [Ref. 124101] The file for one ESE student did not contain evidence that at least one of the student's General Education teachers had participated in the development of the student's IEP. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
38. [Ref. 124102] The *Matrix of Services* forms for two ESE students were not reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
39. [Ref. 124103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We also noted that the *Matrix of Services* form was not reviewed and updated when the student's December 11, 2009, 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
40. [Ref. 124104] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.9500	
130 ESOL	(.9500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Northeast High School (#1241) (Continued)		
41. [Ref. 124105] Three students were reported incorrectly in ESOL. The students had been exited from the ESOL Program prior to the reporting surveys. We propose the following adjustment:		
103 Basic 9-12	1.3500	
130 ESOL	(1.3500)	.0000
42. [Ref. 124106] Four ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	1.7500	
130 ESOL	(1.7500)	.0000
43. [Ref. 124107/10] The *ELL Student Plans* for 25 students were not reviewed and updated for the 2009-10 school year. We also noted one or more of the following exceptions for 8 of these students: (Ref. 124107)		
a. The students' English language proficiency was assessed prematurely in May 2009.		
b. The parents had not been notified of the students' ESOL placements.		
c. The *ELL Student Plans* did not include documentation showing the students' instructional programs or course schedules.		
We propose the following adjustments:		
Ref. 124107		
103 Basic 9-12	19.2000	
130 ESOL	(19.2000)	.0000
Ref. 124110		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Northeast High School (#1241) (Continued)		
44. [Ref. 124108] Three students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider two of the students' continued ESOL placements and 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, for the remaining student. We also noted the *ELL Student Plans* were not reviewed and updated for the 2009-10 school year and that the file for one of the students did not contain evidence that the student's parents had been notified of the student's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	2.2250	
130 ESOL	(2.2250)	.0000
45. [Ref. 124109] The files for two ELL students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	.9500	
130 ESOL	(.9500)	.0000
46. [Ref. 124111] The timecard indicated that one Career Education 9-12 (OJT) student had worked 11 hours during the February 2010 survey (the student was reported for 10 hours); however, the student's timecard was signed by the student's employer on February 10, 2010, prior to the end of the survey period. Consequently, the validated hours amounted to only 4 at the time of the employer's signature. We propose the following adjustment:		
300 Career Education 9-12	(.1200)	(.1200)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Northeast High School (#1241) (Continued)		
47. [Ref. 124112] The timecards for three Career Education 9-12 (OJT) students reported for the October 2009 survey were not signed by the students' employers until January 2010. We propose the following adjustment:		
300 Career Education 9-12	(.3000)	(.3000)
48. [Ref. 124170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified to teach Science to fifth through ninth grade students but taught courses to tenth through twelfth grade students. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Additionally, the teacher's class included ELL students but the teacher 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:		
103 Basic 9-12	2.8500	
130 ESOL	(2.8500)	.0000
49. [Ref. 124171] One out-of-field English teacher whose classes included ELL students 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 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	.7500	
130 ESOL	(.7500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Northeast High School (#1241) (Continued)		
50. [Ref. 124172] One Basic subject area teacher whose classes included ELL students 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:		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000
51. [Ref. 124173] One teacher taught Reading to classes that included ELL students but was not properly certified to teach Reading or ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the Reading and ELL students were not notified of the teacher's out-of-field status, (b) the teacher had earned no college credits towards certification in Reading pursuant to the teacher's college education timeline which began with the 2004-05 school year, and (c) the teacher had earned only 120 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	1.9750	
130 ESOL	(1.9750)	.0000
52. [Ref. 124174] The parents of students taught by one out-of-field teacher in ESOL were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	1.6500	
130 ESOL	(1.6500)	.0000
		(.4200)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Plantation High School (#1451)		
53. [Ref. 145172] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school terms covered by the October 2009 and February 2010 surveys. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we are presenting this disclosure Finding with no proposed adjustment.		.0000
54. [Ref. 145101] One ELL student was reported incorrectly in ESOL. The student was FES and a competent English reader and writer. We also noted that an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.3400	
130 ESOL	(.3400)	.0000
55. [Ref. 145102/03] The *ELL Student Plans* for three students were not reviewed and updated for the October 2009 reporting survey. We also noted that the English language proficiencies of two of these students were prematurely assessed in April 2009 and October 2009. The assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement as determined by the students' ESOL anniversary dates. We propose the following adjustments:		
Ref. 145102		
103 Basic 9-12	.8568	
130 ESOL	(.8568)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Plantation High School (#1451) (Continued)		
Ref. 145103		
103 Basic 9-12	1.1968	
130 ESOL	(1.1968)	.0000

56. [Ref. 145104] The *ELL Student Plans* for two students were not complete. The *ELL Student Plans* did not include documentation showing the students' instructional programs and course schedules. We propose the following adjustment:

103 Basic 9-12	1.6851	
130 ESOL	(1.6851)	.0000

57. [Ref. 145105] The *Matrix of Services* forms for three ESE students were not completed when the students' new IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(2.0000)	.0000

58. [Ref. 145170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math but taught courses which required certification in Business Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	15.7585	
300 Career Education 9-12	(15.7585)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Plantation High School (#1451) (Continued)		
59. [Ref. 145171] One Basic subject area teacher whose classes included ELL students 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:		
103 Basic 9-12	1.6371	
130 ESOL	(1.6371)	.0000
		.0000
Deerfield Beach High School (#1711)		
60. [Ref. 171101] The file for one ELL student reported in the October 2009 and February 2010 survey was missing and could not be located. We also noted that the student was not in attendance during the February 2010 survey and should not have been included with that survey's results. We propose the following adjustment:		
103 Basic 9-12	.4500	
130 ESOL	(.9500)	(.5000)
61. [Ref. 171102] One student was reported incorrectly in ESOL. The student was FES and was not assessed for their reading and writing competencies. An ELL Committee to consider the student's continued ESOL placement was not convened until November 2, 2009, after the October 2009 survey. We propose the following adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Deerfield Beach High School (#1711) (Continued)		
62. [Ref. 171103] The file for one ELL student was missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
63. [Ref. 171104] The English language proficiency of two students due to begin a fourth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009 and October 2009. The assessments should have been conducted just prior to the start of the students' fourth year of placement as determined by the students' ESOL anniversary dates. We propose the following adjustment:		
103 Basic 9-12	.8000	
130 ESOL	(.8000)	.0000
64. [Ref. 171105] We noted the following exceptions for four ELL students: (a) the *ELL Student Plans* for three students were not reviewed and updated for the 2009-10 school year, and (b) the English language proficiency of one student due to begin a fourth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009. The assessment should have been conducted just prior to the start of the student's fourth year of placement as determined by the student's ESOL anniversary date. We propose the following adjustment:		
103 Basic 9-12	2.2500	
130 ESOL	(2.2500)	.0000
65. [Ref. 171106] There was no evidence that the parents of two ESE students had been advised of, and invited to, the students' IEP-development meetings. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Deerfield Beach High School (#1711) (Continued)		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

66. [Ref. 171107] We noted the following exceptions for 23 Career Education 9-12 (OJT) students:

a. Twenty of the students were incorrectly reported as taking an OJT course instead of course No. 8400100 (Health Science Education Directed Study), a non-OJT course.

b. Timecards for 3 Career Education 9-12 (OJT) students were missing and could not be located.

Since the course noted in a. above is also reportable in Program No. 300 (Career Education 9-12), we are presenting that disclosure Finding with no proposed adjustment and proposing the following adjustment for the 3 students' missing timecards as described in b. above:

300 Career Education 9-12	(.4500)	(.4500)

67. [Ref. 171108] The timecards for two Career Education 9-12 (OJT) students were not properly verified by the students' employers. The students' employers signed, but did not date, monthly evaluations printed on the back of the timecards. We also noted that one student's timecards did not show the student's place of employment. We propose the following adjustment:

300 Career Education 9-12	(.3000)	(.3000)

68. [Ref. 171109] The *Matrix of Services* forms for three ESE students were not reviewed and updated when the students' new IEPs were prepared. We also noted that two of these students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Deerfield Beach High School (#1711) (Continued)		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

69. [Ref. 171110] Newly prepared *Matrix of Services* forms for seven ESE students reflected changes of services; however, the current and valid IEPs for these students had not been revised or updated to support why these changes on the newly prepared *Matrix of Services* forms were necessary. We propose the following adjustment:

113 Grades 9-12 with ESE Services	3.5000	
254 ESE Support Level 4	(3.5000)	.0000

70. [Ref. 171111] 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	(.5000)	
255 ESE Support Level 5	.5000	.0000

71. [Ref. 171112] There was no evidence that the parents of one ESE student had been advised of, and invited to, the student's IEP-development meeting. We propose the following adjustment:

103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000

72. [Ref. 171170/75] Two teachers taught classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) the teachers had earned only 60 (Ref. 171170) or 240 (Ref. 171175) of the 300 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Deerfield Beach High School (#1711) (Continued)		
Ref. 171170		
103 Basic 9-12	13.1250	
130 ESOL	(13.1250)	.0000
Ref. 171175		
103 Basic 9-12	1.2750	
130 ESOL	(1.2750)	.0000

73. [Ref. 171171] One out-of-field teacher whose classes included ELL students had earned none of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. 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	4.1750	
130 ESOL	(4.1750)	.0000

74. [Ref. 171172/73/76] Three teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified to teach Math to fifth through ninth grade students but taught courses to tenth through twelfth grade students. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 171172		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
Ref. 171173		
103 Basic 9-12	2.2500	
130 ESOL	(2.2500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Deerfield Beach High School (#1711) (Continued)		
Ref. 171176		
103 Basic 9-12	5.4000	
130 ESOL	(5.4000)	.0000
75. [Ref. 171174] One Basic subject area teacher whose classes included ELL students 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:		
103 Basic 9-12	3.3000	
130 ESOL	(3.3000)	.0000
		(1.2500)
Boyd H. Anderson High School (#1741)		
76. [Ref. 174101] One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We propose the following adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)
77. [Ref. 174102] The English language proficiency of three ELL students due to begin a fourth or sixth year of ESOL placement during the 2009-10 school year was assessed prematurely in April 2009 or May 2009. The assessments should have been conducted just prior to the start of the students' fourth or sixth year of ESOL placement, as determined by the students' ESOL anniversary dates. We propose the following adjustment:		
103 Basic 9-12	1.2172	
130 ESOL	(1.2172)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Boyd H. Anderson High School (#1741) (Continued)		
78. [Ref. 174103] Two ELL students were reported incorrectly in ESOL. The students were FES and competent English readers and writers. We also noted that an ELL Committee was not convened to consider the students' continued ESOL placements. We propose the following adjustment:		
103 Basic 9-12	1.1734	
130 ESOL	(1.1734)	.0000
79. [Ref. 174104] The *Matrix of Services* forms for three ESE students were not completed when the students' new IEPs were prepared. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.3366	
254 ESE Support Level 4	(1.3366)	.0000
80. [Ref. 174105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
81. [Ref. 174170] One out-of-field teacher whose classes included ELL students had earned none of the 300 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	.2635	
130 ESOL	(.2635)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Whispering Pines School (#1752)		
82. [Ref. 175201] The file for one ESE student indicated that a *Matrix of Services* form was not completed when the student's December 1, 2009, interim IEP was prepared. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
83. [Ref. 175202] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
84. [Ref. 175203] One ESE student had withdrawn from school prior to the February 2010 survey and should not have been included with the survey's results. We propose the following adjustment:		
255 ESE Support Level 5	(.5000)	(.5000)
85. [Ref. 175270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher taught courses to ESE students that required either certification in Reading or a Reading endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	2.2200	
254 ESE Support Level 4	(.8400)	
255 ESE Support Level 5	(1.3800)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Piper High School (#1901)		
86. [Ref. 190101] One part-time Basic student withdrew from school prior to the February 2010 survey and should not have been included with the survey's results. We propose the following adjustment:		
103 Basic 9-12	(.1500)	
300 Career Education 9-12	(.1500)	(.3000)
87. [Ref. 190102] The file for one ESE student did not contain an IEP that was valid for the applicable reporting survey. The file contained an IEP that had been written on February 9, 2009, that expired prior to the reporting survey and a subsequent IEP written on March 2, 2010 (after the reporting survey). We propose the following adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
88. [Ref. 190103] 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:		
103 Basic 9-12	1.2500	
130 ESOL	(1.2500)	.0000
89. [Ref. 190104] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Piper High School (#1901) (Continued)		
90. [Ref. 190105] The files for ten ESE students indicated that new *Matrix of Services* forms were not prepared when the students' new or interim IEPs were developed. We also noted that the IEP for one of these students in the February 2010 survey was missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	4.5000	
254 ESE Support Level 4	(5.0000)	.0000
91. [Ref. 190106] The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We propose the following adjustment:		
300 Career Education 9-12	(.0500)	(.0500)
92. [Ref. 190107] The file for one Career Education 9-12 (OJT) student indicated that the student was no longer employed and there was no documentation to support that the student was engaged in a job search. We propose the following adjustment:		
300 Career Education 9-12	(.2000)	(.2000)
93. [Ref. 190170/75/76] Three teachers who taught Reading out of field were approved by the School Board to teach out of field but the letters used to notify the parents of the teachers' out-of-field status were dated December 11, 2009, after the October 2009 survey. We propose the following adjustments:		
Ref. 190170		
103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000
Ref. 190175		
103 Basic 9-12	.7750	
130 ESOL	(.7750)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Piper High School (#1901) (Continued)		
Ref. 190176		
103 Basic 9-12	.4250	
130 ESOL	(.4250)	.0000

94. [Ref. 190171/73] Two Basic subject area teachers whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 190171		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000
Ref. 190173		
103 Basic 9-12	2.1000	
130 ESOL	(2.1000)	.0000

95. [Ref. 190172] One teacher did not hold a Florida teaching certificate that was valid during the October 2009 and February 2010 surveys and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.9500	
130 ESOL	(.9500)	.0000

96. [Ref. 190177] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified to teach Math to fifth through ninth grade students but taught courses to students in grades tenth through twelfth. We also noted that the parents of the students were not notified of the teacher's out-of-field status. *(Finding continued on next page.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Piper High School (#1901) (Continued)		
The teacher's class also included ELL students; however, the teacher 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:		
103 Basic 9-12	1.6500	
130 ESOL	(1.6500)	.0000
		(.5500)
South Plantation High School (#2351)		
97. [Ref. 235176] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school terms covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we are presenting this disclosure Finding with no proposed adjustment.		.0000
98. [Ref. 235177] One Basic subject area teacher whose classes 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. Since the student is proposed for adjustment in Finding No. 102 (Ref. 235104), we are presenting this disclosure Finding with no proposed adjustment.		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
South Plantation High School (#2351) (Continued)		
99. [Ref. 235101] We noted the following exceptions for two ELL students: (a) one student was beyond the maximum six-year period allowed for State funding for ESOL, and (b) one student tested FES and was a competent English reader and writer. In addition, an ELL Committee meeting was not convened to consider the student's continued ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000
100. [Ref. 235102] The *ELL Student Plans* for three students were not reviewed and updated for the 2009-10 school year; consequently, the students' ESOL reportings were not adequately supported. We propose the following adjustment:		
103 Basic 9-12	1.8506	
130 ESOL	(1.8506)	.0000
101. [Ref. 235103] Three students were incorrectly reported in the ESOL Program. The students were FES and competent English readers and writers. In addition, an ELL Committee was not convened to consider the students' continued ESOL placements. We also noted that the English language proficiency of one of these students, due to begin a fifth year of ESOL placement during the 2009-10 school year, was assessed prematurely in April 2009. The assessment should have been conducted just prior to the start of the student's fifth year of ESOL placement, as determined by the student's ESOL anniversary date. We propose the following adjustment:		
103 Basic 9-12	2.4016	
130 ESOL	(2.4016)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
South Plantation High School (#2351) (Continued)		
102. [Ref. 235104] We noted the following exceptions for two ELL students: (a) the file for one student was missing and could not be located, and (b) one student was FES and a competent English reader and writer. In addition, an ELL Committee was not convened to consider the student's continued ESOL placement. Consequently, the students' ESOL reporting was not adequately supported. We propose the following adjustment:		
103 Basic 9-12	1.3676	
130 ESOL	(1.3676)	.0000
103. [Ref. 235105] The English language proficiency of two ELL students, due to begin a fourth or fifth year of ESOL placement during the 2009-10 school year, was assessed prematurely in April 2009. The assessments should have been conducted just prior to the start of the students' fourth or fifth year of ESOL placement, as determined by the students' ESOL anniversary dates. We propose the following adjustment:		
103 Basic 9-12	.7668	
130 ESOL	(.7668)	.0000
104. [Ref. 235106] The *Matrix of Services* forms for ten ESE students were not completed when the students' new IEPs were prepared. We also noted that two of these students were not reported in accordance with the students' *Matrix of Services* forms in the February 2010 survey. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	6.0000	
254 ESE Support Level 4	(3.0000)	
255 ESE Support Level 5	(3.0000)	.0000
105. [Ref. 235107] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.0664)	(.0664)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
South Plantation High School (#2351) (Continued)		
106. [Ref. 235170/73/75] Three Basic subject area teachers whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 235170		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000
Ref. 235173		
103 Basic 9-12	2.1182	
130 ESOL	(2.1182)	.0000
Ref. 235175		
103 Basic 9-12	2.0016	
130 ESOL	(2.0016)	.0000
107. [Ref. 235171] One out-of-field teacher whose classes included ELL students had earned none of the 60 (by the October 2009 survey) and none of the 120 (by the February 2010 survey) 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	.7166	
130 ESOL	(.7166)	.0000
108. [Ref. 235172] The parents of the students taught by one out-of-field teacher in ESOL were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.7830	
130 ESOL	(.7830)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
South Plantation High School (#2351) (Continued)		
109. [Ref. 235174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified to teach Math to fifth through ninth grade students but taught courses to students in tenth and eleventh grades. We also noted: (a) the parents of the students were not notified of the teacher's out-of-field status, and (b) the classes also included ELL students; however, the teacher had earned only 18 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	2.8518	
130 ESOL	(2.8518)	.0000
		(.0664)
J. P. Taravella High School (#2751)		
110. [Ref. 275101/03/04/05] The files for 19 ELL students contained course schedules that did not specify which courses, if any, would employ ESOL strategies. We also noted the following exceptions for three of these students as follows:		
a. The *ELL Student Plan* for one student was not reviewed and updated for the 2009-10 school year. (Ref. 275103)		
b. One student was FES and a competent English reader and writer. In addition, an ELL Committee was not convened to consider the student's continued ESOL placement. (Ref. 275104)		
c. The file for one student did not contain documentation to support that the student's parents were notified of their child's ESOL placement. (Ref. 275105)		
We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
J. P. Taravella High School (#2751) (Continued)		
Ref. 275101		
103 Basic 9-12	6.5760	
130 ESOL	(6.5760)	.0000
Ref. 275103		
103 Basic 9-12	.4284	
130 ESOL	(.4284)	.0000
Ref. 275104		
103 Basic 9-12	.9267	
130 ESOL	(.9267)	.0000
Ref. 275105		
103 Basic 9-12	.8568	
130 ESOL	(.8568)	.0000

111. [Ref. 275102] The English language proficiency of two ELL students, due to begin a fourth or fifth year of ESOL placement during the 2009-10 school year, was last assessed in March 2008. The assessments should have been conducted just prior to the start of the students' fourth or fifth year of ESOL placement, as determined by the students' ESOL anniversary dates. We also noted that the file for one of the students contained a course schedule that did not specify which courses, if any, would employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	1.3602	
130 ESOL	(1.3602)	.0000

112. [Ref. 275106] The *Matrix of Services* forms for five ESE students were not reviewed and updated when the students' interim IEPs were prepared. We also noted that the file for one of the students did not contain evidence that a General Education teacher had participated in the development of the IEP. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
J. P. Taravella High School (#2751) (Continued)		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	(1.0000)	.0000

113. [Ref. 275107] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We also noted that the *Matrix of Services* form for one student was not reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.7567	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.2567)	.0000

114. [Ref. 275108] The file for one ESE student did not contain evidence that a General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:

103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

115. [Ref. 275109] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's interim IEP was prepared on September 17, 2009. A newly prepared *Matrix of Services* form, subsequently completed on November 14, 2009, was not reviewed and updated when the student's annual IEP was prepared on November 25, 2009. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
J. P. Taravella High School (#2751) (Continued)		
116. [Ref. 275171] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 240 of the 300 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	2.4418	
130 ESOL	(2.4418)	.0000
		.0000
Western High School (#2831)		
117. [Ref. 283101] The English language proficiency of two ELL students, due to begin a fourth year of ESOL placement during the 2009-10 school year, was assessed prematurely in April 2009. The assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement, as determined by the students' ESOL anniversary dates. We propose the following adjustment:		
103 Basic 9-12	.8250	
130 ESOL	(.8250)	.0000
118. [Ref. 283102] The *ELL Student Plan* for one student was not reviewed and updated for the 2009-10 school year; consequently, the student's ESOL reporting was not adequately supported. We propose the following adjustment:		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Western High School (#2831) (Continued)		
119. [Ref. 283103] The *Matrix of Services* form for one ESE student was not completed when the student's new IEP was prepared. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
120. [Ref. 283104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.3000	
255 ESE Support Level 5	(.3000)	.0000
121. [Ref. 283170/72] The parents of students taught by two out-of-field teachers in ESOL were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 283170		
103 Basic 9-12	.3750	
130 ESOL	(.3750)	.0000
Ref. 283172		
103 Basic 9-12	2.3500	
130 ESOL	(2.3500)	.0000
122. [Ref. 283171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified to teach Math to fifth through ninth grade students but taught students in tenth grade. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Western High School (#2831) (Continued)		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

123. [Ref. 283173] One Basic subject area teacher whose classes included ELL students had earned none (by the October 2009 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	.5250	
130 ESOL	(.5250)	.0000
		.0000

Charles W. Flanagan High School (#3391)

124. [Ref. 339101] The English language proficiency of four students due to begin a fifth or sixth year of ESOL placement during the 2009-10 school year, was prematurely assessed in April 2009 and October 2009. The assessments should have been conducted just prior to the start of the students' fifth or sixth year of ESOL placement as indicated by the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.7000	
130 ESOL	(1.7000)	.0000

125. [Ref. 339102] The *ELL Student Plan* for one student was not reviewed and updated until October 30, 2009, after the October 2009 survey. We propose the following adjustment:

103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Charles W. Flanagan High School (#3391) (Continued)		
126. [Ref. 339103] Two students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider the students' initial ESOL placement. We also noted that an English reading and writing assessment was not completed within 20 days of the initial listening and speaking assessment. We propose the following adjustment:		
103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000
127. [Ref. 339104] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000
128. [Ref. 339105] The files for two ESE students contained IEPs and *Matrix of Services* forms that expired prior to the reporting surveys and subsequent IEPs and *Matrix of Services* forms that were written after the reporting surveys. Consequently, the IEPs and *Matrix of Services* forms were not valid for the reporting surveys. We propose the following adjustment:		
103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
129. [Ref. 339106] One ESE student was not in membership or in attendance during the October 2009 survey and should not have been included with the survey's results. We also noted that the file for this student indicated that a new *Matrix of Services* form had not been completed when the student's May 20, 2009, IEP was prepared. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Charles W. Flanagan High School (#3391) (Continued)		
254 ESE Support Level 4	(.5000)	(.5000)

130. [Ref. 339107] The file for one ESE student indicated that a *Matrix of Services* form was not completed when the student's February 5, 2009, IEP was prepared. We propose the following adjustment:

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

131. [Ref. 339108] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.1000)	(.1000)

132. [Ref. 339170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Psychology but taught courses that required certification in Social Science. We also noted that: (a) the teacher had not earned any college credit towards certification in Social Science pursuant to the teacher's college education timeline, which began with the 1978-79 school year, and (b) the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

133. [Ref. 339171] One out-of-field teacher whose classes included ELL students had earned only 60 of the 300 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	.1500	
130 ESOL	(.1500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Charles W. Flanagan High School (#3391) (Continued)		
134. [Ref. 339172/73] Two Basic subject area teachers whose classes included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 339172		
103 Basic 9-12	1.6500	
130 ESOL	(1.6500)	.0000
Ref. 339173		
103 Basic 9-12	.6500	
130 ESOL	(.6500)	.0000
135. [Ref. 339174] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 60 of the 300 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	1.1500	
130 ESOL	(1.1500)	.0000
		(.6000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Cypress Bay High School (#3623)		
136. [Ref. 362301] Six ELL students were beyond the maximum six-year period allowed for State funding for ESOL. We also noted that the *ELL Student Plan* for one student was not updated for the 2009-10 school year and that one student was FES and a competent English reader and writer. In addition, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:		
103 Basic 9-12	2.5000	
130 ESOL	(2.5000)	.0000
137. [Ref. 362302] The English language proficiency of three students due to begin a fifth year of ESOL placement during the 2009-10 school year was prematurely assessed in April 2009. The assessments should have been conducted just prior to the start of the students' fifth year of ESOL placement, as determined by the students' ESOL anniversary dates. We propose the following adjustment:		
103 Basic 9-12	1.4000	
130 ESOL	(1.4000)	.0000
138. [Ref. 362304] One ELL student re-enrolled in the District after an extended absence. The student's English language proficiency was not assessed and an ELL Committee was not convened to determine the student's placement in ESOL until November 6, 2009, after the October 2009 survey. We also noted the ELL Committee 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. We propose the following adjustment:		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Cypress Bay High School (#3623) (Continued)		
139. [Ref. 362305] The *ELL Student Plan* for one student was not reviewed and updated for the 2009-10 school year. We propose the following adjustment:		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000
140. [Ref. 362306] One Career Education 9-12 (OJT) student withdrew from school prior to the start of the scheduled OJT course. Consequently, the student did not work during the reporting survey. We propose the following adjustment:		
300 Career Education 9-12	(.0500)	(.0500)
141. [Ref. 362307] The *Matrix of Services* forms for seven ESE students were not reviewed and updated when the students' new or interim IEPs were prepared. We also noted that one of the students was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	4.0000	
254 ESE Support Level 4	(4.0000)	.0000
142. [Ref. 362370] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified to teach Math to fifth through ninth grade students but taught courses to students in tenth through twelfth grades. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.6000	
130 ESOL	(.4500)	
255 ESE Support Level 5	(.1500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Cypress Bay High School (#3623) (Continued)		
143. [Ref. 362371/73] Two out-of-field teachers whose classes included ELL students had earned none of the 180 (Ref. 362371) or 60 (Ref. 362373) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 362371		
103 Basic 9-12	4.6250	
130 ESOL	(4.6250)	.0000
Ref. 362373		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
144. [Ref. 362372] One Basic subject area teacher whose classes included ELL students 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:		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000
145. [Ref. 362375] We noted the following exceptions involving one out-of-field teacher (in Reading and ESOL) in the October 2009 and February 2010 surveys: (a) the teacher had earned only 180 (by the February 2010 survey) of the 240 in-service training points in Reading required by rule and the teacher's education timeline, (b) the parents of the students were not notified of the teacher's out-of-field status in ESOL, and (c) the teacher had earned none (by the February 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:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Cypress Bay High School (#3623) (Continued)		
103 Basic 9-12	3.8000	
130 ESOL	(3.8000)	.0000
		(.0500)
Park Lakes Elementary School (#3761)		
146. [Ref. 376101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	.0000
147. [Ref. 376102] The *Matrix of Services* forms for two ESE students were not reviewed and updated when the students' IEPs were prepared. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(1.0000)	.0000
148. [Ref. 376103] We noted the following exceptions involving the IEPs for three ESE students: (a) the files for two students did not indicate the participation of at least one of the students' General Education teachers in the development of the IEPs, and (b) the IEP for one student did not indicate the participation of at least one of the student's General Education and ESE teachers. We propose the following adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
111 Grades K-3 with ESE Services	(1.0000)	
112 Grades 4-8 with ESE Services	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Park Lakes Elementary School (#3761) (Continued)		
149. [Ref. 376104] The English language proficiency of one student due to begin a fifth year of ESOL placement during the 2009-10 school year was prematurely assessed in February 2009. The assessment should have been conducted just prior to the start of the student's fifth year of ESOL placement, as determined by the student's ESOL anniversary date. We also noted that the student's *ELL Student Plan* was not reviewed and updated for the 2009-10 school year until October 29, 2009, after the October 2009 reporting survey. We propose the following adjustment:		
101 Basic K-3	.9200	
130 ESOL	(.9200)	.0000
150. [Ref. 376105] The file for one ELL student did not contain documentation that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:		
101 Basic K-3	.9200	
130 ESOL	(.9200)	.0000
151. [Ref. 376107] The *ELL Student Plan* for one student in the ESOL Program was not reviewed and updated until November 20, 2009, after the October 2009 survey. We also noted that the English language proficiency of this student, due to begin a fourth year of ESOL placement during the 2009-10 school year, was prematurely assessed in March 2009. The assessment should have been conducted just prior to the start of the student's fourth year of ESOL placement, as determined by the student's ESOL anniversary date. We propose the following adjustment:		
102 Basic 4-8	.9206	
130 ESOL	(.9206)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Park Lakes Elementary School (#3761) (Continued)		
152. [Ref. 376108] One former ELL student was placed into the ESOL Program based on an ELL Committee's recommendation; however, the ELL Committee 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. We propose the following adjustment:		
102 Basic 4-8	.4552	
130 ESOL	(.4552)	.0000
153. [Ref. 376170/71] The parents of students taught by two out-of-field teachers in ESOL were not notified of the teachers' out-of-field status. We also noted that one of the teachers (Ref. 376171) had earned none (by the February 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 adjustments:		
Ref. 376170		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
Ref. 376171		
102 Basic 4-8	.4568	
130 ESOL	(.4568)	.0000
		.0000
North University High School (#5341)		
154. [Ref. 534102] The *ELL Student Plans* for five students were not reviewed and updated for the 2009-10 school year; consequently, the students' ESOL reportings were not adequately supported. We propose the following adjustment:		
103 Basic 9-12	2.4000	
130 ESOL	(2.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
North University High School (#5341) (Continued)		
155. [Ref. 534103] The files for five ELL students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	3.1000	
130 ESOL	(3.1000)	.0000
156. [Ref. 534104] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
157. [Ref. 534105] The timecards for 43 Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(5.5000)	(5.5000)
158. [Ref. 534106] The files for seven Career Education 9-12 (OJT) students indicated that the students were not engaged in employment for compensation but were participating in a volunteer program. We propose the following adjustment:		
300 Career Education 9-12	(.8000)	(.8000)
159. [Ref. 534170] We noted the following exceptions involving one teacher who taught English to classes that included ELL students:		
a. During the October 2009 survey, the teacher did not hold a valid Florida teaching certificate; however, we noted that the teacher was subsequently issued a certificate on December 11, 2009, with English as the subject area of coverage.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
North University High School (#5341) (Continued)		
b. During the February 2010 survey, the teacher was not properly certified and was not approved by the School Board to teach ELL students out of field. Also, 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	2.4000	
130 ESOL	(2.4000)	.0000
160. [Ref. 534171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught courses which also required an endorsement in Teacher Coordinator of Cooperative Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	29.7000	
300 Career Education 9-12	(29.7000)	.0000
		(6.3000)
Baudhuin Preschool of Nova Southeastern University (#5521)		
161. [Ref. 552101] One ESE student had withdrawn from school prior to the October 2009 survey and should not have been included with the survey's results. We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings			Proposed Net Adjustments (Unweighted FTE)
Baudhuin Preschool of Nova Southeastern University (#5521) (Continued)			
162. [Ref. 552170] One teacher did not complete the General Knowledge requirements within 12 calendar months of the teacher's date of hire, contrary to Section 1012.56(2)(g), Florida Statutes, and State Board of Education Rule 6A-4.0021, Florida Administrative Code. We propose the following adjustment:			
111	Grades K-3 with ESE Services	4.5000	
254	ESE Support Level 4	(4.0000)	
255	ESE Support Level 5	(.5000)	.0000

Follow-Up to Management's Response:
In his response to this Finding, the Interim Superintendent submitted a letter from the Director of Baudhuin Preschool of Nova Southeastern University noting that "the requirements of the Florida General Knowledge Test completion in the teacher's official letter of eligibility status, states 'Florida law requires that an individual satisfy the completion of the General Knowledge Test within one year from the date of employment in a Florida public school.' " The Director contends that the teacher was not hired by a Florida public school but by Nova Southeastern University. However, Baudhuin Preschool of Nova Southeastern University operates pursuant to an agreement with the Broward County District School Board. Article 2.02 (Teacher Certification) of that agreement provides that teachers will be certified according to Florida Statutes and Board of Education rules regarding teacher certification and requirements for special funding for exceptional students. Since the passing of the General Knowledge Test is a requirement for such teachers and given that the timing of the completion of the General Knowledge Test was not in question, our Finding stands as presented.

(.5000)

Subtotal for Proposed Net Adjustment (12.6099)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings	Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound	
163. [Ref. --] As similarly noted in our report No. 2011-005, the District contracted with five independent residential and day treatment centers for the provision of services to students having behavioral, mental health, and substance abuse problems. The District served 202 such students in these facilities, classified them as Hospital and Homebound, and reported the students for approximately 101 unweighted FTE in Basic with ESE Services Programs and ESE Support Levels 4 or 5 Programs (equal to approximately 313 weighted FTE). We do not question the District's decision to serve these 202 students in the contracted facilities as it is well established in law that the provision of services to students having behavioral, mental health, and substance abuse problems is the District's responsibility. However, we believe it would have been more appropriate for the students to have been classified by the District as Dropout Prevention students, pursuant to Section 1003.53, Florida Statutes, and reported under an appropriate Basic Education Program, as was the standard classification and reporting procedure used when Dropout Prevention was a separate and distinct FEFP Program. We noted the following concerns with the District's use of Hospital and Homebound for the classification and reporting of these students:	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings	Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound (Continued)	
a. Although the students were placed in the facilities based on the recommendation of a licensed psychiatrist, it was not evident the students substantially met the general provisions of State Board of Education Rule 6A-6.03020(1), Florida Administrative Code, regarding the students' medical conditions and instruction to be provided at home or in a hospital. The Rule states that "A homebound or hospitalized student is a student who has a medically diagnosed physical or psychiatric condition which is acute or catastrophic in nature, or a chronic illness, or a repeated intermittent illness due to a persisting medical problem and which confines the student to home or hospital, and restricts activities for an extended period of time."	
b. Hospital and Homebound instruction is generally expected to consist of one-on-one individualized instruction between a teacher and a student at home or in a hospital. These students were provided group instruction in classroom settings that were outside the students' homes and in facilities that were not hospitals.	

We understand that the Department of Education (DOE) is not entirely opposed to the use of the Hospital and Homebound classification for students in facilities like those described above and was to have convened a team to review and clarify when such use is specifically appropriate. We inquired as to the team's decision; however, as of May 5, 2011, DOE management indicated that this issue would have to be re-assessed.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings	Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound (Continued)	
Also, District management indicated that it has since severed its contract with two of the largest facilities and is now working with the remaining three facilities involving only 55 students. Accordingly, we again present this disclosure Finding with no proposed adjustment.	
	.0000
Proposed Net Adjustment	(12.6099)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported with that survey's results; (2) students are reported in the proper funding categories and have the required documentation to support that reporting for the school year concerned, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) only ESOL-eligible courses are reported in ESOL; (4) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to the students' entry into that year based on their individual anniversary dates; (5) students assessed FES are placed or retained in ESOL based on the placement recommendations of ELL Committees that have considered at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code; (6) *ELL Student Plans* are properly completed, reviewed, and updated annually, including indications of the instructional courses and programs identified employing ESOL strategies; (7) the reporting of students in ESOL should not exceed the maximum six-year period allowed for State funding of ESOL; (8) the reported hours for ESE students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and time authorized on the students' IEPs; (9) *Matrix of Services* forms are properly completed and reviewed timely compared to when the students' IEPs have been reviewed and updated; (10) ESE students are reported in accordance with their *Matrix of Services* forms; (11) timecards for students in Career Education 9-12 (OJT) are properly completed and retained in readily-accessible files; (12) students in Career Education 9-12 (OJT) are reported for hours that are supported by the students' timecards; (13) teachers are properly certified or, if teaching out of field, have School Board approval to teach out of field; (14) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the reporting survey concerned; (15) teachers complete all required in-service training requirements on a timely basis; and (16) the Hospital and Homebound classification of students served in independent residential and day treatment centers for behavioral, mental health, and substance abuse problems is specifically approved by the Department of Education prior to those students being classified and reported in that category.

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)

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

Regulatory Citations

Reporting

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

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

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

Rule 6A-1.0451, F.A.C. .....FEFP Student Membership Surveys

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

FTE General Instructions 2009-10

Attendance

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

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

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

FTE General Instructions 2009-10

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

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

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

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

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

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

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2009-10

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)

Exceptional Education

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

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

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

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

Hospital and Homebound

Rule 6A-6.03020(1), F.A.C. ..... Specially Designed Instruction for Students Who Are Homebound or Hospitalized

The accompanying notes are an integral part of this schedule.

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

NOTE A - SUMMARY

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

1. School District of Broward County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward 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 Broward County.

For the fiscal year ended June 30, 2010, the District operated 301 schools serving prekindergarten through twelfth grade students, reported 255,174.05 unweighted FTE, and received approximately $455 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

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

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

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

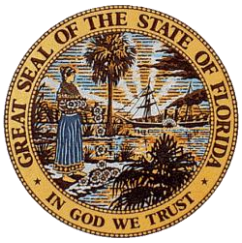
NOTE B - SAMPLING

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

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

NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
	District-Wide: Ineligible Courses Reported in ESOL	1
1.	McArthur High School	2 through 14
2.	Sunset School	15 and 16
3.	Seagull School	17 through 31
4.	Broadview Elementary School	32 and 33
5.	Wingate Oaks Center	34
6.	The Quest Center	35 and 36
7.	Northeast High School	37 through 52
8.	Plantation High School	53 through 59
9.	Deerfield Beach High School	60 through 75
10.	Boyd H. Anderson High School	76 through 81
11.	Whispering Pines School	82 through 85
12.	Piper High School	86 through 96
13.	South Plantation High School	97 through 109
14.	J. P. Taravella High School	110 through 116
15.	Western High School	117 through 123
16.	Charles W. Flanagan High School	124 through 135
17.	Cypress Bay High School	136 through 145
18.	Park Lakes Elementary School	146 through 153
19.	North University High School	154 through 160
20.	Baudhuin Preschool of Nova Southeastern University	161 and 162
21.	Hospital and Homebound	163



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

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

We have examined management's assertion, included in its representation letter dated March 7, 2011, that the Broward County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving the student ridership data reported by the District as follows: 154 of the 659 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 3, 4, 7, 8, 10, 11, 12, 13, 14, and 15.)

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

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

Internal Control Over Compliance

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

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

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

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

Respectfully submitted,

David W. Martin, CPA
September 19, 2011

SCHEDULE F

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

Description	Number of Vehicles	% of Population	No. of Students Transported	% of Population (Sample)
Population[1]	2,897	100.00%	163,360	100.00%
Sample[2]	-	-	659	0.40%
Sample Students				
With Exceptions	-	-	154	(23.37%)
Net Proposed Adjustments	-	-	(65)	(9.86%)
Non-Sample Students				
With Exceptions	-	-	4,178	2.56%
Net Proposed Adjustments	-	-	(4,020)	2.46%
Sample and Non-Sample Students				
Net Proposed Adjustments	-	-	(4,085)	2.50%

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 163,360 students in the following ridership categories: 5,444 in IDEA (K-12), Weighted; 1,262 in IDEA (K-12), Unweighted; 2,395 in IDEA (PK), Weighted; 345 in IDEA (PK), Unweighted; 871 in Teenage Parents and Infants; 2,606 in Hazardous Walking; 150,291 in Two Miles or More; and 146 in Center to Center (Vocational). The District also reported operating a total of 2,897 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 91.

Findings	Students Transported Proposed Net Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2009 surveys and the February and June 2010 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 2009 survey and once for the February 2010 survey) will be presented in our Findings as two sample students.	
1. [Ref. --] The reported number of buses in operation in the October 2009 survey was overstated by 69 buses. The causes of the overstatement included: (a) an isolated data processing error that led to data from the previous year being included in the 2009-10 data, and (b) transportation staff input errors resulting in the same bus number being reported twice (e.g., 702 and 0702). We propose the following adjustment:	
October 2009 Survey:	
a. Buses in Operation (62)	
b. Buses in Operation (7)	
(69)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
2. [Ref. 51] Our review of documentation provided by the District disclosed 850 students were not enrolled in an FEFP instructional program but were reported throughout the 2009-10 school year as being transported. These students were not eligible for State transportation funding. We propose the following adjustments:		
July 2009 Survey		
24 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)	
21 Days-in-Term		
IDEA (PK), Weighted *(Non-Sample Students)*	(3)	
18 Days-in-Term		
IDEA (PK), Weighted *(Non-Sample Students)*	(3)	
October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(4)	
IDEA (PK), Weighted *(Non-Sample Students)*	(20)	
IDEA (PK), Unweighted *(Non-Sample Student)*	(1)	
Teen Parent *(Non-Sample Students)*	(3)	
Hazardous Walking *(Non-Sample Students)*	(5)	
Two Miles or More *(Non-Sample Students)*	(723)	
February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(2)	
IDEA (PK), Weighted *(Non-Sample Student)*	(1)	
Teen Parent *(Non-Sample Students)*	(3)	
Hazardous Walking *(Non-Sample Student)*	(1)	
Two Miles or More *(Non-Sample Students)*	(75)	
June 2010 Survey		
3 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(4)	(850)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings	Students Transported Proposed Net Adjustments
3. [Ref. 52] We determined that 2,208 students (3 were in our sample) were reported under a District eligibility code representing students that lived less than two miles from school but, based on the safest path to school, were transported for more than two miles as determined by the District and ultimately were reported in the Two Miles or More ridership category. However, since the determination of the two-mile marker is based on the most direct route from the student's home to the student's assigned school and, as already noted, the students were living less than two miles from school coupled with the fact that the District did not report any of these locations as hazardous locations, the students were not eligible for State transportation funding. We propose the following adjustments:	
July 2009 Survey	
24 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	(17)
21 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	(2)
18 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	(6)
16 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	(3)
14 Days-in-Term	
Two Miles or More *(Sample Students)*	(3)
Two Miles or More *(Non-Sample Students)*	(79)
October 2009 Survey	
90 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	(1,160)
February 2010 Survey	
90 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	(936)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
June 2010 Survey		
3 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(2)	(2,208)

4. [Ref. 53] Documentation to support the reported ridership of 745 students (3 were in our sample) who had been authorized to use public transportation (i.e., Broward County Transit) was missing and could not be located. We propose the following adjustments:

October 2009 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	
Two Miles or More *(Non-Sample Students)*	(244)	
February 2010 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Students)*	(2)	
Two Miles or More *(Non-Sample Students)*	(498)	(745)

5. [Ref. 54] We noted the following exceptions involving 33 reported bus numbers that indicated 75 students in their ridership counts: (a) the bus drivers' reports for 11 buses in the October 2009 survey were missing and could not be located; consequently, the reported ridership count for those buses (16 students) was not adequately supported, and (b) the District had reported 22 bus numbers that were not in use and the District was unable to locate documentation to support that the students reported on these buses (59 students) had been transported on an alternative bus number. Consequently, the reported ridership count for these buses (75 students) was not adequately supported. We propose the following adjustment:

October 2009 Survey		
90 Days-in-Term		
IDEA (PK), Weighted *(Non-Sample Students)*	(3)	
Two Miles or More *(Non-Sample Students)*	(72)	(75)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings	Students Transported Proposed Net Adjustments

6. [Ref. 55] We determined in our review that 123 PK students were incorrectly reported in the IDEA (K-12), Weighted ridership category (122 in the July 2009 survey and 1 in the February 2010 survey). We noted in our examination of the students' IEPs that 80 of the 123 students' IEPs did not adequately support the students' reporting in an IDEA-weighted classification. The IEPs stated that the rationale for the weighted classification was because of the use of a safety vest, seat belt, or car seat related to the students' safety and physical size rather than the students' individual disabilities. Consequently, the students not only should have been reported in a PK classification but also in an Unweighted classification (i.e., IDEA [PK], Unweighted). The remaining 43 students were otherwise eligible for reporting in the IDEA (PK), Weighted ridership category. We propose the following adjustments:

July 2009 Survey	
24 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(8)
IDEA (PK), Weighted *(Non-Sample Students)*	2
IDEA (PK), Unweighted *(Non-Sample Students)*	6
22 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(14)
IDEA (PK), Weighted *(Non-Sample Students)*	3
IDEA (PK), Unweighted *(Non-Sample Students)*	11
21 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(8)
IDEA (PK), Weighted *(Non-Sample Students)*	7
IDEA (PK), Unweighted *(Non-Sample Student)*	1
18 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(89)
IDEA (PK), Weighted *(Non-Sample Students)*	30
IDEA (PK), Unweighted *(Non-Sample Students)*	59
17 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(3)
IDEA (PK), Unweighted *(Non-Sample Students)*	3

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Non-Sample Student)*	(1)	
IDEA (PK), Unweighted *(Non-Sample Student)*	1	0

7. [Ref. 56] Of the 146 students (30 were in our sample) reported in the Center to Center (Vocational and Dual Enrollment) ridership category, 35 students were misclassified by ridership category and should have been reported in other ridership categories as follows: IDEA (K-12), Unweighted (1 student) and Two Miles or More (34 students). The remaining 111 students did not have documentation to support that reporting or reporting in any other ridership category; consequently, these students were not eligible for State transportation funding. We propose the following adjustments:

July 2009 Survey	
18 Days-in-Term	
IDEA (K-12), Unweighted *(Non-Sample Student)*	1
Center to Center (Vocational and Dual Enrollment) *(Non-Sample Student)*	(1)
16 Days-in-Term	
Center to Center (Vocational and Dual Enrollment) *(Non-Sample Student)*	(1)
14 Days-in-Term	
Center to Center (Vocational and Dual Enrollment) *(Non-Sample Students)*	(20)
October 2009 Survey	
90 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	14
Center to Center (Vocational and Dual Enrollment) *(Sample Students)*	(10)
Center to Center (Vocational and Dual Enrollment) *(Non-Sample Students)*	(16)
February 2010 Survey	
90 Days-in-Term	
Two Miles or More *(Non-Sample Students)*	18
Center to Center (Vocational and Dual Enrollment) *(Sample Students)*	(20)
Center to Center (Vocational and Dual Enrollment) *(Non-Sample Students)*	(65)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
June 2010 Survey		
10 Days-in-Term		
Two Miles or More *(Non-Sample Student)*	1	
Center to Center (Vocational and Dual Enrollment) *(Non-Sample Student)*	(1)	
3 Days-in-Term		
Two Miles or More *(Non-Sample Student)*	1	
Center to Center (Vocational and Dual Enrollment) *(Non-Sample Students)*	(12)	(111)

8. [Ref. 57] The IEPs for 88 students reported in the IDEA (K-12), Weighted (57 students) and the IDEA (PK), Weighted (31 students) ridership categories did not indicate that the students met at least one of the five criteria required for the IDEA-weighted classification. We noted that the students were otherwise eligible for the IDEA (K-12), Unweighted and IDEA (PK), Unweighted ridership categories, respectively. We propose the following adjustments:

July 2009 Survey	
24 Days-in-Term	
IDEA (K-12), Weighted *(Sample Student)*	(1)
IDEA (K-12), Unweighted *(Sample Student)*	1
IDEA (PK), Weighted *(Sample Students)*	(3)
IDEA (PK), Unweighted *(Sample Students)*	3
22 Days-in-Term	
IDEA (PK), Weighted *(Sample Students)*	(2)
IDEA (PK), Unweighted *(Sample Students)*	2
18 Days-in-Term	
IDEA (K-12), Weighted *(Sample Students)*	(13)
IDEA (K-12), Unweighted *(Sample Students)*	13
IDEA (PK), Weighted *(Sample Students)*	(2)
IDEA (PK), Unweighted *(Sample Students)*	2
9 Days-in-Term	
IDEA (PK), Weighted *(Sample Student)*	(1)
IDEA (PK), Unweighted *(Sample Student)*	1

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(21)	
IDEA (K-12), Unweighted *(Sample Students)*	21	
IDEA (PK), Weighted *(Sample Students)*	(9)	
IDEA (PK), Unweighted *(Sample Students)*	9	
February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(14)	
IDEA (K-12), Unweighted *(Sample Students)*	14	
IDEA (PK), Weighted *(Sample Students)*	(10)	
IDEA (PK), Unweighted *(Sample Students)*	10	
June 2010 Survey		
3 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(8)	
IDEA (K-12), Unweighted *(Sample Students)*	8	
IDEA (PK), Weighted *(Sample Students)*	(4)	
IDEA (PK), Unweighted *(Sample Students)*	4	0

9. [Ref. 58] Sixty-seven students were reported incorrectly in the Two Miles or More ridership category. The students lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2009 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(37)	
February 2010 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(30)	(67)

10. [Ref. 59] One student was reported incorrectly in IDEA (K-12), Unweighted. The student lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	(1)	
Two Miles or More *(Sample Student)*	1	0

11. [Ref. 60] Two students were not listed on the reported bus drivers' reports as having been transported during the reporting survey concerned; consequently, they should not have been reported for State transportation funding. We propose the following adjustment:

February 2010 Survey		
90 Days-in-Term		
Teen Parent *(Sample Students)*	(2)	(2)

12. [Ref. 61] The IEPs for 21 students reported in the IDEA (PK), Unweighted ridership category were missing and could not be located. The students were not otherwise eligible for State transportation funding. We also noted that the supporting bus drivers' reports for two of these students indicated that the students were not transported during the 11-day window of the reporting survey. We propose the following adjustments:

October 2009 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Students)*	(11)	
February 2010 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Students)*	(10)	(21)

13. [Ref. 62] One student reported in the Hazardous Walking ridership category did not have to cross a designated hazardous route; consequently, the student should not have been reported in that ridership category. The student was not otherwise eligible for State transportation funding. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
October 2009 Survey		
90 Days-in-Term		
Hazardous Walking *(Sample Student)*	(1)	(1)

14. [Ref. 63] One student was reported incorrectly in the IDEA (K-12), Unweighted ridership category. The student was in the Specific Learning Disabilities Program and lived less than two miles from school; however, the student's IEP did not indicate a need for specialized transportation services. Consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	(1)	(1)

15. [Ref. 64] The supporting bus drivers' reports indicated that four students were not transported during the 11-day window of the reporting survey; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

February 2010 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	(1)	
IDEA (PK), Unweighted *(Sample Student)*	(1)	
June 2010 Survey		
3 Days-in-Term		
Two Miles or More *(Sample Students)*	(2)	(4)
Proposed Net Adjustment		(4,085)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings			Students Transported Proposed Net Adjustments
Summary			
Buses in Operation (Vehicle Type B)	(69)		--
Sample Students w/Exceptions		154	--
Sample Students – Proposed Net Adjustment		--	(65)
Non-Sample Students w/Exceptions		4,178	--
Non-Sample Students – Proposed Net Adjustment		--	(4,020)
Proposed Net Adjustment			(4,085)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) reporting of students being transported to a school where the student is enrolled in a viable instructional program; (2) the number and type of buses used to transport students is accurately reported; (3) transported students are reported in the correct ridership category and on the correct bus number; (4) bus drivers' reports are maintained in readily-accessible files; (5) only those students who are enrolled in school during the survey week concerned and ride a bus at least one time during the 11-day window of a survey period are reported with each survey's results; (6) the distance from home to school for students classified in Two Miles or More is verified prior to being reported and based on applicable criteria; (7) students are appropriately classified as IDEA students in need of transportation as supported by the students' IEPs; (8) students reported in IDEA-weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the student's IEP; (9) only PK students with disabilities or PK children of students enrolled in a Teen Parent Program are eligible for State transportation funding; (10) bus driver reports and records for public bus transportation are available, legible, and maintained in readily-accessible files; and (11) transportation personnel review the District database for completeness and accuracy and that all students have matching demographics to support that the students are currently eligible students who are properly enrolled and are otherwise eligible for State transportation funding.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

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

NOTE A - SUMMARY

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

1. Student Eligibility

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

2. Transportation in Broward County

For the fiscal year ended June 30, 2010, the District received approximately $33.1 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2009	347	2,602
October 2009	1,248	79,732
February 2010	1,180	80,145
June 2010	122	881
Total	2,897	163,360

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

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

NOTE B - SAMPLING

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

EXHIBIT A
MANAGEMENT'S RESPONSE

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
600 SOUTHEAST THIRD AVENUE • FORT LAUDERDALE, FLORIDA 33301 • TEL 754-321-2600 • FAX 754-321-2701

DONNIE CARTER
Interim Superintendent of Schools

SCHOOL BOARD
Chair BENJAMIN J. WILLIAMS
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NORA RUPERT

September 7, 2011

David W. Martin, CPA
Auditor General
Room 476A
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Nancy M. Reeder, Section 241

Dear Mr. Martin:

We have reviewed the preliminary and tentative report on the examination of Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation, as reported by the Broward County District School Board, for the Fiscal Year Ended June 30, 2010.

We have attached a letter from the Director of the relevant contracted Pre-Kindergarten ESE agency contesting finding 162.

We acknowledge that the audit findings centered on the issues of ESE Matrix review timing and timeliness of 4th, 5th, and 6th year ESOL assessments would be better saved for discussion with the Florida Department of Education's informal conference panel.

Our response to the findings we agree upon and corrective action proposals follow.

1. **District-Wide finding**
   A District-Wide finding was issued citing two schools for reporting students in ESOL in three courses ineligible for ESOL Program Funding.

   Response to District-Wide Finding:
   All schools will be notified which courses are eligible for ESOL program funding. Each Principal will review the FTE report for easily identifiable errors such as this and have Information Management personnel correct the problem before the data is sent to the district's ETS Department. The ETS Department has developed an edit program to curtail this type of reporting error.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

2. **Teacher Certification Findings**

Thirty findings involved teachers of Category I courses who did not have the ESOL endorsement added to their educator certifications as required when ELL students are present in classes. Four findings centered on six teachers lacking the Reading endorsement, and in ten findings, twelve teachers were out-of-field in a subject area. In each case, one or more of the following conditions existed:

- The proper School Board approval was not obtained, or was not obtained prior to the FTE survey.
- Teachers were not in compliance with the requirements of their out-of-field training timeline.
- Parents were not notified of teachers' out-of-field status, or such notification was not marked with the specific date of notice, did not identify the out-of-field area, or was not issued prior to the FTE survey.

In thirteen additional findings, eighteen teachers of ELL students in Category II courses had not completed the required sixty hours of ESOL training within the allotted two years.

Other issues included two teachers without a valid Florida Educator Certificate at the time of the FTE survey, and two non-certificated long-term substitute teachers.

One Pre-K ESE teacher hired and employed by a contracted agency did not complete the General Knowledge requirement timely. The agency wishes to dispute finding 162, as explained in the attached response from the school's Director.

Teacher Certification Corrective Action Plan

Fully programmatic identification of out-of-field teachers, based on assigned course code numbers, student characteristics, and current certification displayed in SAP has been implemented, allowing for the following improvements:

- Submission of out-of-field teachers to the Board for approval will be initiated by programmed detection rather than reliance solely on identification by Principals.
- Ability to pull reports listing identified out-of-field teachers will assist with parent notification, and reports for monitoring in-service training compliance will be available.
- Out-of-field teachers will be automatically advised of mandated training requirements and timelines, to include teachers of ELL students in Category II and III courses.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

The Certification Department has a dedicated web page with relevant information pertaining to compliance with out-of-field requirements: http://www.broward.k12.fl.us/certification/Out-of-Field.html.

The Certification Department will continue to remind schools that parents must be notified of all teachers teaching out-of-field prior to the FTE survey, including identification of the out-of-field area and the specific date of distribution of the notice.

The Certification Department will continue to share information pertaining to General Knowledge and out-of-field requirements with all contracted vendors and charter schools.

3. School-Level Findings

Membership and Attendance Student Findings
Schools were cited for reporting ten students who were not in membership and/or attendance during a survey.

Response to Membership and Attendance Student Findings:
The District will train data entry personnel on: checking the data base for no-show students, absent students, students who enter after the survey week and students who withdraw prior to the survey week; and verifying that the correct codes for Add, Delete or Change are entered on a timely basis to update records in the state database for students who are not eligible.

Career and Technical Education On-The-Job Training (OJT) Student Findings
Twelve findings were issued based on deficiencies noted in On-the-Job Training documentation, such as: missing timecards; students unemployed during survey week; timecards not timely signed by employer or signature not dated; place of employment not specified on timecard; incorrect course number used; and OJT students working at volunteer jobs.

Response to OJT Student Findings
The Career, Technical, Adult and Community Education Director reviewed the OJT audit findings at the schools that were audited. In response to the audit, the Career, Technical, Adult and Community Education Department will discuss the OJT findings with the Principals of the schools that were audited. The OJT manual will be redistributed and discussed with OJT teachers and school administrators, in order to ensure that the pertinent staff members at the schools fully understand the OJT guidelines and they comprehend the importance of adhering to the OJT requirements as written.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

ELL Student Findings

Schools were cited for the following ELL student documentation or procedural deficiencies:

- LEP plans of 84 students were not reviewed/updated at the beginning of the school year.
- Twenty-six Fluent English Speaking students were placed in the ELL program without the recommendation of an LEP Committee. An LEP Committee failed to document two criteria for placing one FES student in the ELL program.
- Parents of 18 students were not notified of the student's placement in the ELL program.
- Twelve ELL folders were missing.
- Three students were dismissed from the ELL program prior to an FTE survey but were reported in program 130.
- Twenty students were beyond the maximum six-year period allowed for State ESOL funding.
- The ELL plans for twenty-eight students did not contain documentation showing the students' instructional programs or course schedules indicating which courses employed ESOL strategies.
- The English language proficiency of three students was not assessed, or was not assessed promptly.
- The ELL plans for two students were not dated clearly.
- An ELL student plan created to replace a missing ELL plan did not document the student's course schedule nor the student's assessment data.
- The English language proficiency of twenty-eight students due to begin their fourth, fifth, or sixth year of ELL placement during the 2008-2009 school year was assessed prematurely with respect to the students' anniversary dates.

Response to ELL student findings

Broward County Public Schools will take the following corrective action to ensure future school and district compliance: The ESOL Department will provide additional workshops to the ESOL Contacts, Principals, Area Superintendents/Directors, schedule mini-audits of the schools' ESOL Program, provide periodic reports to Area Superintendents/Directors and Principals, present at the Information Management Technician/Specialist Meetings, and revise the ESOL Handbook in an effort to improve compliance. Quarterly Bulletins will be posted as reminders for compliance issues. Area Offices will be responsible for following up with individual schools regarding any compliance issues brought forth by the ESOL Department or Audit Findings.

Extension of time in the ESOL Program for ELLs is determined by applying the criteria for entry and the recommendations of the ELL Committee. However, after receiving guidance from auditors, we will implement procedures to ensure ELLs are assessed within 30 days of their Anniversary Date prior to their 4th, 5th, or 6th year in the ESOL Program. We agree that findings related to premature assessment of 4th, 5th, and 6th year ELL students would be more appropriately appealed to the Florida Department of Education's informal conference panel; therefore we are not contesting these findings in this response.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

ESE Student Findings

- Fifty-seven students' *Matrix of Services* forms were not documented as reviewed and updated in the ESE electronic documentation system at the time new IEPs were prepared.

  Response:

  ESE Specialists in schools have been retrained to complete a new *Matrix* with every IEP. The issue will be included in ongoing training provided throughout the year.

- Twenty-seven students were not reported in accordance with the program indicated on the *Matrix of Services* form.

  Response:

  The District has implemented a new module in the electronic ESE document management system, which has automated the transfer of the *Matrix* program level to the District's student database with nightly uploads. Additionally, Information Management personnel in schools are periodically reminded to check the student database for accuracy.

- A *Matrix of Services* form or an IEP valid for the survey was not found, for four students. Participation of the ESE teacher or General Education teacher in the development of IEPs for nine students was not documented. The invitation of parents of three students to IEP developmental meetings was not documented.

  Response:

  The ESE Department's Strategic Plan has been revised to include requirements specifying required paperwork completion and compliance with IEP team membership. The curriculum supervisor, program specialist and school administrator have established a monthly monitoring process with checklists to assist in the process. Schools with more significant issues in these areas will receive more intense monitoring by the designated group.

- Seven students' IEPs did not support the level of funding shown on the *Matrix of Services* form.

  Response:

  We have added a module to the electronic ESE document management system to assist ESE Specialists with the accurate transfer of information from IEPs to *Matrix of Services* forms.

- The Auditor General recommended students placed in contracted residential and day treatment facilities be classified as Dropout Prevention students, rather than Hospital and Homebound, and reported in Basic Education programs.

  Response:

  The School Board of Broward County, for the 2011-2012 school year and beyond, will only enter into agreements with facilities meeting the hospital definition. Students will not be classified as Hospital and Homebound in facilities not meeting the hospital definition. Contract revisions as well as matrix designations will reflect these changes.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

- Hospital and Homebound documentation issues included:
  - The files of five students were missing IEPs, *Matrix of Services* forms, or Physician's Statements valid during the FTE survey.
  - One student dismissed from the program prior to the February FTE survey was incorrectly reported in program 255 for the survey.
  - The Instructor's Logs were missing for two students.
  - Non-Hospital and Homebound instruction was reported as Hospital and Homebound in program 255, for five students.
  - Two students were reported for more minutes of Hospital and Homebound instruction than were recorded in the Instructor's Logs.
  - Five students reported in Hospital and Homebound did not receive Hospital and Homebound instruction during the eleven-day FTE survey window, according to the Instructor's Logs.

    Response:

    On-site assistance and monitoring is being provided to the school administering the Hospital and Homebound program

4. Student Transportation

Management has reviewed with the Transportation Services staff, the preliminary and tentative draft report of the audit of Student Transportation for the fiscal year ended June 30, 2010. We concur with the audit findings and recommendations.

1. *[Ref. --] The reported number of buses in operation in the October 2009 survey was overstated by 69 buses. The causes of the overstatement included: (a) an isolated data processing error that led to data from the previous year being included in the 2009-10 data, and (b) transportation staff input errors resulting in the same bus number being reported twice (e.g., 702 and 0702).*

   Response:

   Transportation concurs with the findings. Recommended adjustments were made.

   Buses that are no longer being used were separated from previous FEFP. ETS must ensure that prior information is flushed before submission to the state. An additional review has been implemented to ensure that only buses currently being utilized are submitted to the state.

2. *[Ref. 51] Our review of documentation provided by the District disclosed 850 students were not enrolled in an FEFP instructional program but were reported throughout the 2009-10 school year as being transported. These students were not eligible for State transportation funding.*

   Response:

   Transportation concurs with the findings. ETS has now changed the interface program to pass over active students. Any students not passed over to transportation will now be dropped from their bus route. The Transportation Department has instituted an improved bus rider survey sheet that barcodes each rider. This will improve the accuracy of identifying the students who ride the

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

bus during the survey week. ETS has modified programming so that a student record will not be created for any student who does not already have a student demographic format for the current survey.

3. *[Ref. 52] We determined that 2,208 students (3 were in our sample) were reported under a District eligibility code representing students that lived less than two miles from school but, based on the safest path to school, were transported for more than two miles as determined by the District and ultimately were reported in the Two Miles or More ridership category. However, since the determination of the two-mile marker is based on the most direct route from the student's home to the student's assigned school and, as already noted, the students were living less than two miles from school coupled with the fact that the District did not report any of these locations as hazardous locations, the students were not eligible for State transportation funding.*

   Response:

   Transportation will ensure that the distance from residence to school location is verified prior to those students being reported. Transportation will conduct a verification measurement using a calibrated device from the home residence to the school, utilizing the shortest distance possible.

4. *[Ref. 53] Documentation to support the reported ridership of 745 students (3 were in our sample) who had been authorized to use public transportation (i.e., Broward County Transit) was missing and could not be located.*

   Response:

   Charter schools whose students use public transportation are required to submit all supporting documentation (invoice, student signature for bus pass, etc.).

5. *[Ref. 54] We noted the following exceptions involving 33 reported bus numbers that indicated 75 students in their ridership counts: (a) the bus drivers' reports for 11 buses in the October 2009 survey were missing and could not be located; consequently, the reported ridership count for those buses (16 students) was not adequately supported, and (b) the District had reported 22 bus numbers that were not in use and the District was unable to locate documentation to support that the students reported on these buses (59 students) had been transported on an alternative bus number. Consequently, the reported ridership count for these buses (75 students) was not adequately supported.*

   Response:

   Transportation concurs with the finding.

6. *[Ref. 55] We determined in our review that 123 PK students were incorrectly reported in the IDEA (K-12), Weighted ridership category (122 in the July 2009 survey and 1 in the February 2010 survey). We noted in our examination of the students' IEPs that 80 of the 123 students' IEPs did not adequately support the students' reporting in an IDEA-weighted classification. The IEPs stated that the rationale for the weighted classification was because of the use of a safety vest, seat belt, or car seat related to the students' safety and physical size rather than the students' individual disabilities. Consequently, the students not only should have been reported in a PK classification but also in an Unweighted classification (i.e., IDEA [PK], Unweighted). The remaining 43 students were otherwise eligible for reporting in the IDEA (PK), Weighted ridership category.*

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Response:
IEP's are completed for the start of each school year and are proved to Transportation for student assignment. Beginning 2010-2011, IEP's will be electronically filed in the EASY IEP database to ensure accuracy and ready access to files.

7. *[Ref. 56] Of the 146 students (30 were in our sample) reported in the Center to Center (Vocational and Dual Enrollment) ridership category, 35 students were misclassified by ridership category and should have been reported in other ridership categories as follows: IDEA (K-12), Unweighted (1 student) and Two Miles or More (34 students). The remaining 111 students did not have documentation to support that reporting or reporting in any other ridership category; consequently, these students were not eligible for State transportation funding.*
   Response:
   Transportation is currently piloting the use of bar code scanners to electronically scan student ridership data into the database to ensure ridership accuracy. This will ensure the correct number of students and correct ridership term. The ETS Department has developed an edit routine to accurately report the actual number of days-in-term on the schedules of summer students.

8. *[Ref. 57] The IEPs for 88 students reported in the IDEA (K-12), Weighted (57 students) and the IDEA (PK), Weighted (31 students) ridership categories did not indicate that the students met at least one of the five criteria required for the IDEA-weighted classification. We noted that the students were otherwise eligible for the IDEA (K-12), Unweighted and IDEA (PK), Unweighted ridership categories, respectively.*
   Response:
   IEP's are completed for the start of each school year and are proved to Transportation for student assignment. Beginning 2010-2011, IEP's will be electronically filed in the EASY IEP database to ensure accuracy and ready access to files.

9. *[Ref. 58] Sixty-seven students were reported incorrectly in the Two Miles or More ridership category. The students lived less than two miles from school and were not otherwise eligible for State transportation funding.*
   Response:
   Transportation is currently reviewing all middle and high school students that reside less than two miles with no safe walk path (coded NSWP). Executive management had determined that certain walk paths were not safe due to multi-lane road crossing, etc. These students will be placed in correct category.

10. *[Ref. 59] One student was reported incorrectly in IDEA (K-12), Unweighted. The student lived more than two miles from school and should have been reported in the Two Miles or More ridership category.*
    Response:
    Transportation is currently piloting the use of bar code scanners to electronically scan student ridership data into the database to ensure ridership accuracy. This will ensure the correct number of students and correct ridership term. The ETS Department has developed an edit routine to

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

accurately report the actual number of days-in-term on the schedules of summer students. Information has been corrected.

11. *[Ref. 60] Two students were not listed on the reported bus drivers' reports as having been transported during the reporting survey concerned; consequently, they should not have been reported for State transportation funding.*
    Response:
    Information has been corrected.

12. *[Ref. 61] The IEPs for 21 students reported in the IDEA (PK), Unweighted ridership category were missing and could not be located. The students were not otherwise eligible for State transportation funding. We also noted that the supporting bus drivers' reports for two of these students indicated that the students were not transported during the 11-day window of the reporting survey.*
    Response:
    Staff will be re-trained on ridership eligibility for FTE reporting. Review of procedures will be performed to identify and correct procedures prior to start of 2011-2012 school year.

13. *[Ref. 62] One student reported in the Hazardous Walking ridership category did not have to cross a designated hazardous route; consequently, the student should not have been reported in that ridership category. The student was not otherwise eligible for State transportation funding.*
    Response:
    Transportation concurs with findings. Transportation will observe hazardous walking reporting criteria.

14. *[Ref. 63] One student was reported incorrectly in the IDEA (K-12), Unweighted ridership category. The student was in the Specific Learning Disabilities Program and lived less than two miles from school; however, the student's IEP did not indicate a need for specialized transportation services. Consequently, the student was not eligible for State transportation funding.*
    Response:
    Transportation is currently piloting the use of bar code scanners to electronically scan student ridership data into the database to ensure ridership accuracy. This will ensure the correct number of students and correct ridership term. The ETS Department has developed an edit routine to accurately report the actual number of days-in-term on the schedules of summer students. Information has been corrected.

15. *[Ref. 64] The supporting bus drivers' reports indicated that four students were not transported during the 11-day window of the reporting survey; consequently, the students were not eligible for State transportation funding.*
    Response:
    Staff will be re-trained on ridership eligibility for FTE reporting. Review of procedures will be performed to identify and correct procedures prior to start of 2011-2012 school year.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

We are grateful for your thorough examination of our compliance with FTE reporting requirements and your suggestions for improvement of our documentation processes. We would like to express our sincere appreciation to your audit team, Mr. Christopher Tynes, Ms. Pamela Kelly, and Mr. Eric Seldomridge, for the courteous and professional manner in which the audit was conducted, and for their assistance with educating our staff.

Ann Conway, of the Office of the Chief Auditor, is the FTE Audit Liaison for Broward County Public Schools. You may contact her at (754) 321-2409 for additional information.

Sincerely,

Donnie Carter

DC/PR
Attachments

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Attachment 1

Response by the Director of Bauhuin Preschool

Finding 162

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

September 7, 2011

David W. Martin, CPA
Auditor General
Room 476A
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

SUBJECT: Response to the 2010 FTE Audit Findings: General Knowledge

Dear Mr. Martin
The Baudhuin Preschool takes objection to audit finding 162 related to the General Knowledge requirements for one teacher hired by Nova Southeastern University to teach in a preschool exceptional student education classroom.

The requirements of the Florida General Knowledge Test completion in the teacher's official letter of eligibility status, states "Florida law requires that an individual satisfy the completion of the General Knowledge Test within one year from the date of employment in a Florida public school".

The teacher referred to in finding 162 has never been hired by a Florida public school. She was hired on June 23, 2008 by Nova Southeastern University and continues to work for Nova Southeastern University. In June, 2008, this teacher held a Temporary Educator's Certificate to teach ESE for the period of time from July 01, 2007 – June 30, 2010. She completed her General Knowledge requirements on February 6, 2010, prior to the expiration of her Temporary Certificate. This teacher was subsequently was awarded a Professional Educator's Certificate, July 01, 2010 – June 30, 2015. Never during this period did she work for a Florida Public School. This teacher has been able to consistently show her ability to master the requirements of the State of Florida that ultimately led to her receiving a Professional Educator's Certificate. For this reason, the Baudhuin Preschool should not be penalized for this teacher's not meeting the General Knowledge requirement prior to the expiration of her Temporary Educator's Certificate.

We respectfully request that the auditors revise their findings, knowing that this teacher is presently recognized by the state of Florida as having the necessary credentials to be a classroom teacher in the area of exceptional student education, frequently recognized as a critical shortage area throughout the state.

Nancy Lieberman

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