STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2016-006
August 2015

BREVARD COUNTY DISTRICT SCHOOL BOARD

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

For the Fiscal Year Ended
June 30, 2014

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

Brevard County District School Board members and the Superintendent of Schools who served during the 2013-14 fiscal year are listed below:

Member	District No.
Dr. Michael L. Krupp	1
Dr. Barbara A. Murray, Chair to 11-18-13	2
Amy J. Kneesy, Vice Chair to 11-18-13	3
Karen L.Henderson, Chair from 11-19-13	4
Andy Ziegler, Vice Chair from 11-19-13	5

Dr. Brian T. Binggeli, Superintendent

The team leader was Gail S. Collier, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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BREVARD COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FS	Florida Statutes
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

BREVARD COUNTY DISTRICT SCHOOL BOARD

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SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014:

- Forty-three of the 171 students in our ESOL test had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. Of the 171 students in our ESOL test, 20 (12 percent) attended charter schools and 8 of the 43 students (19 percent) with exceptions attended charter schools.

Noncompliance related to the reported FTE resulted in 55 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 17.5495 (negative 17.5495 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 74.7466 (negative 74.1699 is applicable to District schools other than charter schools and negative .5767 is applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of a negative 574 students.

The weighted adjustments to the FTE are presented in our report for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE by the base student allocation amount. For the Brevard County District School Board, the estimated gross dollar effect of our proposed adjustments to the reported FTE is a negative $280,472 (negative 74.7466 times $3,752.30), of which a negative $278,308 is applicable to District schools other than charter schools and a negative $2,164 is applicable to charter schools.

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

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

SCHOOL DISTRICT OF BREVARD COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Brevard County. Those services are provided primarily to prekindergarten through twelfth-grade students and to adults seeking career education-type training.

The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Brevard County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2014, State funding through FEFP was provided to the District for 98 District schools other than charter schools, 10 charter schools, and 3 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 70,070.72 unweighted FTE as recalibrated for those students that included 3,749.80 unweighted FTE as recalibrated for charter school students and received approximately $229.9 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by the 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 brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for FTE reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year

periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 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 2 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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $10.2 million for student transportation as part of the State funding through the FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT
ON THE NUMBER OF FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Brevard County District School Board's compliance 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, 2014. 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 2013-14* 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.

Our examination procedures disclosed the following material noncompliance: 43 of the 171 students in our ESOL test[1] had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. Of the 171 students in our ESOL test, 20 (12 percent) attended charter schools and 8 of the 43 students (19 percent) with exceptions attended charter schools.

[1] *For ESOL, see SCHEDULE D, Findings 2, 8, 14, 15, 20, 22, 25, 26, 27, 28, 30, 33, 39, 41, 45, 46, 49, 50, and 51.*

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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.[2] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

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

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,

Sherrill F. Norman
Tallahassee, Florida
July 23, 2015

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS
FULL-TIME EQUIVALENT (FTE) STUDENTS

Reported FTE

The funding provided by the FEFP is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 70,070.72 unweighted FTE as recalibrated for those students that included 3,749.80 unweighted FTE as recalibrated for the charter schools' students, at 98 District schools other than charter schools, 10 charter schools, and 3 virtual education cost centers reported to the Department of Education for the fiscal year ended June 30, 2014.

Schools and Students

As part of our examination procedures, we tested the FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (111) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (19,462) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT. Our populations and tests of schools and students are summarized as follows:

	Number of Schools		Number of Students at Schools Tested		Students with	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	105	21	14,445	224	5	50,854.8200	173.3147	21.8248
Basic with ESE Services	107	20	3,741	182	3	15,563.0500	148.2960	5.7462
ESOL	87	15	574	171	43	1,339.1300	117.8887	(24.2733)
ESE Support Levels 4 and 5	74	17	652	368	35	971.4800	295.0251	(20.6203)
Career Education 9-12	17	4	50	44	3	1,342.2400	8.3041	(.2269)
All Programs	111	23	19,462	989	89	70,070.7200	742.8286	(17.5495)

Teachers

We also tested teacher qualification as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (740 of which 690 are applicable to District schools other than charter schools and 50 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we

selected 235 and found exceptions for 9. Of the 235 teachers included in our test, 15 (6 percent) taught at charter schools and 2 of the 9 teachers (22 percent) with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
FULL-TIME EQUIVALENT (FTE) STUDENTS

District Schools Other Than Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	3.4848	1.125	3.9204
102	Basic 4-8	(.0424)	1.000	(.0424)
103	Basic 9-12	11.7290	1.011	11.8580
111	Grades K-3 with ESE Services	3.5917	1.125	4.0407
112	Grades 4-8 with ESE Services	(1.0659)	1.000	(1.0659)
113	Grades 9-12 with ESE Services	3.2204	1.011	3.2558
130	ESOL	(17.6199)	1.145	(20.1748)
254	ESE Support Level 4	(19.0754)	3.558	(67.8703)
255	ESE Support Level 5	(1.5449)	5.089	(7.8620)
300	Career Education 9-12	(.2269)	1.011	(.2294)
	Subtotal	(17.5495)		(74.1699)

Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	3.1038	1.125	3.4918
102	Basic 4-8	3.5496	1.000	3.5496
130	ESOL	(6.6534)	1.145	(7.6181)
	Subtotal	.0000		(.5767)

Total of Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	6.5886	1.125	7.4122
102	Basic 4-8	3.5072	1.000	3.5072
103	Basic 9-12	11.7290	1.011	11.8580
111	Grades K-3 with ESE Services	3.5917	1.125	4.0407
112	Grades 4-8 with ESE Services	(1.0659)	1.000	(1.0659)
113	Grades 9-12 with ESE Services	3.2204	1.011	3.2558
130	ESOL	(24.2733)	1.145	(27.7929)
254	ESE Support Level 4	(19.0754)	3.558	(67.8703)
255	ESE Support Level 5	(1.5449)	5.089	(7.8620)
300	Career Education 9-12	(.2269)	1.011	(.2294)
	Total	(17.5495)		(74.7466)

[1] See NOTE A6.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL
FULL-TIME EQUIVALENT (FTE) STUDENTS

		Proposed Adjustments[1]			
No.	**Program**	**#0011**	**#0061**	**#0089**	**Balance Forward**
101	Basic K-3	.....	.....	.....	.0000
102	Basic 4-8	.....	.....	3.2019	3.2019
103	Basic 9-12	2.3362	.....	1.8756	4.2118
111	Grades K-3 with ESE Services	.....	.5001	.....	.5001
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(2.5555)	.....	.....	(2.5555)
254	ESE Support Level 4	.....	(.5001)	(3.5776)	(4.0777)
255	ESE Support Level 5	.....	.....	(1.4999)	(1.4999)
300	Career Education 9-12	.....	.....	.....	.0000
	Total	(.2193)	.0000	.0000	(.2193)

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

No.	Brought Forward	Proposed Adjustments[1] #1011	#1028	#1029	#1032	Balance Forward
101	.0000	.....	.....	.....	.....	.0000
102	3.2019	.....	.....	.....	.....	3.2019
103	4.2118	1.2400	.....	.....	.....	5.4518
111	.5001	.....	.....	.....	.....	.5001
112	.0000	.....	.5000	.....	.....	.5000
113	.0000	1.4000	.....	.....	(.5075)	.8925
130	(2.5555)	(.2400)	.....	.....	.....	(2.7955)
254	(4.0777)	(2.4000)	(.5000)	(2.0001)	.5075	(8.4703)
255	(1.4999)	.....	.....	.....	.....	(1.4999)
300	.0000	(.1607)	.....	.....	.....	(.1607)
Total	(.2193)	(.1607)	.0000	(2.0001)	.0000	(2.3801)

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

No.	Brought Forward	Proposed Adjustments[1] #1051	#1121	#2131	#2212	Balance Forward
101	.0000	2.3405	.....	.9043	.....	3.2448
102	3.2019	.0680	.7240	1.6860	.3996	6.0795
103	5.4518	.....	.....	.....	.....	5.4518
111	.5001	2.0000	.....	.....	.....	2.5001
112	.5000	.....	.....	.....	.....	.5000
113	.8925	.....	.....	.....	.....	.8925
130	(2.7955)	(2.4085)	(.7240)	(2.5903)	(.3996)	(8.9179)
254	(8.4703)	(2.0000)	.....	.....	.....	(10.4703)
255	(1.4999)	.....	(.0200)	(.0400)	.....	(1.5599)
300	(.1607)	.....	.....	.....	.....	(.1607)
Total	(2.3801)	.0000	(.0200)	(.0400)	.0000	(2.4401)

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

No.	Brought Forward	Proposed Adjustments[1] #3011	#3071	#4011	#5011	Balance Forward
101	3.2448	.....	.3706	.....	.....	3.6154
102	6.0795	.....	(7.2138)	.....	.2869	(.8474)
103	5.4518	5.3468	.....	.7241	.....	11.5227
111	2.5001	.....	(.9080)	.....	.....	1.5921
112	.5000	.....	(1.5659)	.....		(1.0659)
113	.8925	.....	.....	2.5000	(.0800)	3.3125
130	(8.9179)	(5.3468)	(.7456)	(.7241)	(.2869)	(16.0213)
254	(10.4703)	.....	(4.6053)	(2.5000)	.....	(17.5756)
255	(1.5599)	.....	.....	(.0450)	.0800	(1.5249)
300	(.1607)	.....	.....	.....	(.0662)	(.2269)
Total	(2.4401)	.0000	(14.6680)	(.0450)	(.0662)	(17.2193)

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

No.	Brought Forward	Proposed Adjustments[1] #6011	#6141	#6507*	#7006	Total
101	3.6154	.....	(.1306)	3.1038	.....	6.5886
102	(.8474)	.....	.8050	3.5496	.....	3.5072
103	11.5227	.4244	.....	.....	(.2181)	11.7290
111	1.5921	.....	1.9996	.....	.....	3.5917
112	(1.0659)	.....	.....	.....	.....	(1.0659)
113	3.3125	(.0200)	.....	.....	(.0721)	3.2204
130	(16.0213)	(.4244)	(1.1742)	(6.6534)	.....	(24.2733)
254	(17.5756)	.....	(1.4998)	.....	.....	(19.0754)
255	(1.5249)	(.0200)	.....	.....	.....	(1.5449)
300	(.2269)	.....	.....	.....	.....	(.2269)
Total	(17.2193)	(.0400)	.0000	.0000	(.2902)	(17.5495)

*Charter School

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT (FTE) STUDENTS

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 2013-14* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, the Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of FTE students under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 27.

Findings	**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
Titusville High School (#0011)	
1. [Ref. 1101] The course schedule for one ESE student in the Hospital and Homebound Program incorrectly included three courses that the student was not enrolled in until March 17, 2014, which was after the February 2014 reporting survey period. We propose the following adjustment:	
103 Basic 9-12 (.2193)	(.2193)
2. [Ref. 1102] We noted the following exceptions involving five ELL students: (a) ELL Committees were not convened by October 1, 2013, to consider two students' extended ESOL placements for a fifth or sixth year, and (b) ELL Committees were not convened within 30 school days prior to three students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We	

Findings		Proposed Net Adjustments (Unweighted FTE)

Titusville High School (#0011) (Continued)

also noted that two of the students' English language proficiency was not assessed within 30 school days prior to the students' fourth- or fifth-year ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	2.5555	
130 ESOL	(2.5555)	.0000
		(.2193)

Apollo Elementary School (#0061)

3. [Ref. 6101] One ESE student was not reported in accordance with the student's *Matrix of Services* form in the February 2014 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	(.5001)	.0000
		.0000

Fieldston Preparatory School (#0089)

4. [Ref. 8901] 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	1.4999	
255 ESE Support Level 5	(1.4999)	.0000

5. [Ref. 8902] One student in our Basic test was incorrectly reported in Program No. 103 (Basic 9-12). The student's file contained a valid IEP and *Matrix of Services* form to support the student's reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

103 Basic 9-12	(.5124)	
254 ESE Support Level 4	.5124	.0000

6. [Ref. 8971] The letter notifying the parents of ESE students of one teacher's out-of-field status in Reading was not dated. Consequently, we were unable to determine whether the notification was made prior to the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Fieldston Preparatory School (#0089) (Continued)		
102 Basic 4-8	3.2019	
103 Basic 9-12	2.3880	
254 ESE Support Level 4	(5.5899)	.0000
		.0000

Rockledge Senior High School (#1011)

7. [Ref. 101101] The file for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

8. [Ref. 101102] One ELL student's *ELL Student Plan* was incomplete as it did not include the student's instructional schedule indicating the courses and programs that would employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.2400	
130 ESOL	(.2400)	.0000

9. [Ref. 101103] The *Matrix of Services* forms for three ESE students were either expired or there was no evidence that the *Matrix of Services* forms had been reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.4000	
254 ESE Support Level 4	(2.4000)	.0000

10. [Ref. 101104] The timecards for two Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.1607)	(.1607)
		(.1607)

Devereux Hospital (#1028)

11. [Ref. 102801] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Devereux Hospital (#1028) (Continued)		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

Riverdale Country Day School (#1029)

12. [Ref. 102901] Four ESE students were not in attendance during the reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(2.0001)	(2.0001)
		(2.0001)

Horace Mann Academy (#1032)

13. [Ref. 103201] 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	(.5075)	
254 ESE Support Level 4	.5075	.0000
		.0000

Endeavour Elementary Magnet School (#1051)

14. [Ref. 105101] ELL Committees were not convened by October 1, 2013, to consider five ELL students' extended ESOL placements for a fourth or fifth year. We propose the following adjustment:

101 Basic K-3	2.0930	
130 ESOL	(2.0930)	.0000

Follow-Up to Management's Response (Ref. 105101)

Management stated in the written response that the ELL Committee had met regarding the five students cited in our Finding and discussed ESOL strategies to be applied to the third-grade students. Management also stated that each child was discussed individually regarding his or her test scores and the different strategies that would apply for each student and that, since the Committee was already meeting, the

Findings	Proposed Net Adjustments (Unweighted FTE)

Endeavour Elementary Magnet School (#1051) (Continued)

Committee reviewed the third-grade ESOL plans at that time. However, the point of our Finding was that these students had extended ESOL placements beyond the first 3 years of funding, requiring that ELL Committees be convened on behalf of each student individually and that recommendations be made regarding each student's ESOL placement. The documentation referred to in management's response is merely notes from meetings held to address numerous students' general weaknesses in reading and writing. The notes do not address each student's individual needs or where each student is in ESOL learning and do not include specific individual strategies to be provided to move that student toward English language proficiency. In addition, ELL Committee recommendations relating to the individual students were not documented. In summary, ELL Committees must be specific to each student individually, addressing the specific needs and strategies for that student. We concluded that the meeting notes did not evidence that the requirements noted above were met and, therefore, were not sufficient to support the students' extended ESOL placements. Accordingly, our Finding stands as presented.

15. [Ref. 105102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.0680	
130 ESOL	(.0680)	.0000

16. [Ref. 105103] There was no evidence that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

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

17. [Ref. 105104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

18. [Ref. 105171] One teacher was not approved by the School Board to teach ESOL out of field until November 19, 2013, which was after the October 2013 reporting survey period. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Endeavour Elementary Magnet School (#1051) (Continued)		
101 Basic K-3	.2475	
130 ESOL	(.2475)	.0000
		.0000

Cocoa High School (#1121)

19. [Ref. 112171] One teacher was approved by the School Board to teach Language Arts out of field to a class that included an ELL student but 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. Since the student is proposed for adjustment in Finding 20 (Ref. 112101), we present this disclosure Finding with no proposed adjustment.

.0000

20. [Ref. 112101] ELL Committees were not convened by October 1, 2013, to consider two ELL students' extended ESOL placements for a fourth or sixth year. We propose the following adjustment:

102 Basic 4-8	.7240	
130 ESOL	(.7240)	.0000

21. [Ref. 112102] One ESE student in the Hospital and Homebound Program was reported for instructional minutes that were not supported by a homebound teacher's contact log. We propose the following adjustment:

255 ESE Support Level 5	(.0200)	(.0200)
		(.0200)

Columbia Elementary School (#2131)

22. [Ref. 213101] We noted the following exceptions involving four ELL students: (a) ELL Committees were not convened by October 1, 2013, to consider three students' extended ESOL placements for a fifth or sixth year, and (b) an ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year and the student's English language proficiency was not assessed within 30 school days prior to the student's fourth- or fifth-year ESOL anniversary dates. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Columbia Elementary School (#2131) (Continued)		
101 Basic K-3	.9043	
102 Basic 4-8	1.6860	
130 ESOL	(2.5903)	.0000

23. [Ref. 213102] One ESE student in the Hospital and Homebound Program was reported for more homebound instruction than was supported by the homebound instructors' contact logs. We propose the following adjustment:

255 ESE Support Level 5	(.0400)	(.0400)
		(.0400)

Westside Elementary School (#2212)

24. [Ref. 221270] One teacher was approved by the School Board to teach Language Arts out of field to a class that included an ELL student but had earned only 124 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3996	
130 ESOL	(.3996)	.0000
		.0000

Eau Gallie High School (#3011)

25. [Ref. 301101] Five ELL students' *ELL Student Plans* were incomplete as they did not include the students' instructional schedules indicating the courses and programs that would employ ESOL strategies until after the October 2013 reporting survey period. We also noted that ELL Committees were not convened by October 1, 2013, to consider four of the students' extended ESOL placements for a fifth or sixth year. We propose the following adjustment:

103 Basic 9-12	2.9595	
130 ESOL	(2.9595)	.0000

26. [Ref. 301102] The parents of three ELL students were not notified of the students' ESOL placements until after the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:

103 Basic 9-12	1.0064	
130 ESOL	(1.0064)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Eau Gallie High School (#3011) (Continued)

27. [Ref. 301103] An ELL Committee was not convened by October 1, 2013, to consider one ELL student's extended ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.2857	
130 ESOL	(.2857)	.0000

28. [Ref. 301104] The ELL Committee did not document at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., FAC, prior to recommending one student's continued ESOL placement. We also noted that the file did not contain documentation to support that an English language proficiency assessment had been completed prior to the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2857	
130 ESOL	(.2857)	.0000

29. [Ref. 301171] One teacher was approved by the School Board to teach Language Arts to classes that included ELL students out of field but 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	.8095	
130 ESOL	(.8095)	.0000
		.0000

Sabal Elementary School (#3071)

30. [Ref. 307101] The *ELL Student Plans* for two ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2013 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3706	
102 Basic 4-8	.3750	
130 ESOL	(.7456)	.0000

31. [Ref. 307102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We also noted that there was no attendance record to support the reporting of one of these students. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)

Sabal Elementary School (#3071) (Continued)

112 Grades 4-8 with ESE Services	.9998	
254 ESE Support Level 4	(1.4492)	(.4494)

32. [Ref. 307103] Our review of the daily *Teachers Who Have Not Taken Attendance* reports disclosed that two teachers (one teacher was in the October 2013 reporting survey period and one teacher was in the February 2014 reporting survey period) did not take attendance on any of the 11 days during the respective reporting survey periods. (See also Finding 40 [Ref. 601104].) Consequently, we could not determine that the students had been in attendance to support the reporting of the 33 students in these teachers' classes. We propose the following adjustment:

102 Basic 4-8	(7.5888)	
111 Grades K-3 with ESE Services	(.9080)	
112 Grades 4-8 with ESE Services	(2.5657)	
254 ESE Support Level 4	(3.1561)	(14.2186)
		(14.6680)

Follow-Up to Management's Response (Ref. 307103):

Management did not refute our Finding in the written response. Management did, however, provide additional documentation showing that, during the survey period, 31 of the 33 students noted in our Finding were served lunch during the survey period and that 12 of the 31 students rode the school bus to school. The types of documentation provided with management's response were not the records used by the District to support student daily attendance. The point of our Finding was that, as two teachers did not take attendance daily on any of the 11 days during the respective reporting survey periods, we could not validate during our examination that the students were in fact in class receiving instruction. Accordingly, our Finding stands as presented.

Merritt Island High School (#4011)

33. [Ref. 401101] One ELL student's *ELL Student Plan* was incomplete as it did not include the student's instructional schedule indicating the courses and programs that would employ ESOL strategies and the parents of the student were not notified of the student's ESOL placement until March 11, 2014, which was after the February 2014 reporting survey period. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Merritt Island High School (#4011) (Continued)		
103 Basic 9-12	.2416	
130 ESOL	(.2416)	.0000

34. [Ref. 401102] The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 315 instructional minutes but was only provided 180 instructional minutes as indicated by the homebound teachers' contact logs. We propose the following adjustment:

255 ESE Support Level 5	(.0450)	(.0450)

35. [Ref. 401104] There was no evidence that the *Matrix of Services* forms for three ESE students had been reviewed and updated 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	(2.5000)	.0000

36. [Ref. 401171] One teacher taught Basic subject area classes that included ELL students but 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	.4825	
130 ESOL	(.4825)	.0000
		(.0450)

Cocoa Beach Junior/Senior High School (#5011)

37. [Ref. 501101] The homebound instruction for one ESE student in the Hospital and Homebound Program was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 4-8 with ESE Services	(.0800)	
255 ESE Support Level 5	.0800	.0000

38. [Ref. 501102] The timecard for one Career Education 9-12 (OJT) student period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.0662)	(.0662)

Findings		Proposed Net Adjustments (Unweighted FTE)

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

39. [Ref. 501103] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:

102 Basic 4-8	.2869	
130 ESOL	(.2869)	.0000
		(.0662)

Satellite Senior High School (#6011)

40. [Ref. 601104] Our examination of the School's automated student attendance management system disclosed that procedures were not in place to ensure the complete and accurate reporting of attendance. School staff utilized the *Total Education Resource Management System* (TERMS) for student attendance record keeping. We determined that several teachers did not take period-by-period attendance on a daily basis, contrary to State Board of Education Rule 6A-1.044(3), FAC. The daily *Teachers Who Have Not Taken Attendance* reports for the October 2013 and February 2014 reporting survey periods listed numerous teachers who did not submit attendance for every period throughout each of the 11-day reporting survey windows. (See also Finding 32 [Ref. 307103].) Because student attendance records default to "present" when attendance is not taken, the teachers' failure to submit attendance could erroneously result in students who are not in attendance being reported for FEFP funding. However, since we were able to determine that all students in our test population had been present at least one period during the 11-day reporting survey window, we present this disclosure Finding with no proposed adjustment.

.0000

41. [Ref. 601101] One ELL student's *ELL Student Plan* was incomplete as it did not include the student's instructional schedule indicating the courses and programs that would employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.2836	
130 ESOL	(.2836)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Satellite Senior High School (#6011) (Continued)

42. [Ref. 601102] The reported number of homebound instructional minutes for two ESE students in the Hospital and Homebound Program was overstated. The students were reported for 120 and 150 minutes of homebound instruction, respectively; however, the homebound teachers' contact logs supported 60 and 90 minutes of homebound instruction, respectively. We propose the following adjustment:

255 ESE Support Level 5	(.0400)	(.0400)

43. [Ref. 601103] The homebound instruction for 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	(.0200)	
255 ESE Support Level 5	.0200	.0000

44. [Ref. 601171] One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field. 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	.1408	
130 ESOL	(.1408)	.0000
		(.0400)

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

45. [Ref. 614101] The course schedule for one ELL student enrolled in the ESOL Program was incorrectly reported in the October 2013 and February 2014 reporting survey periods as follows:

a. The schedule for this student in the October 2013 reporting survey period was incorrectly reported in Program No. 101 (Basic K-3) and Program No. 130 (ESOL). The student was enrolled in an ESE Program and an ESE student's entire schedule should have been reported in Program No. 111 (Grades K-3 with ESE Services).

Findings		Proposed Net Adjustments (Unweighted FTE)

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

b. The schedule for this student in the February 2014 reporting survey period, who had been subsequently dismissed from the ESE Program in December 2013, was incorrectly reported for an Occupational Therapy course that was reported in Program No. 101 (Basic K-3). This instructional time should have been reported in Program No. 130 (ESOL). We propose the following adjustment:

101 Basic K-3	(.1306)	
111 Grades K-3 with ESE Services	.4998	
130 ESOL	(.3692)	.0000

46. [Ref. 614102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8050	
130 ESOL	(.8050)	.0000

47. [Ref. 614103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

48. [Ref. 614104] The file for one ESE student contained a *Matrix of Services* form that was associated with an IEP that was prepared on January 23, 2014, but was not completed until September 2, 2014; which was after the February 2014 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4998	
254 ESE Support Level 4	(.4998)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Odyssey Charter School (#6507)

49. [Ref. 650701] We noted the following exceptions involving five ELL students: (a) ELL Committees were not convened by October 1, 2013, to consider four students' extended ESOL placements for a fourth or fifth year, and (b) an ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement. We also noted the English language proficiency of one of the students was not completed. We propose the following adjustment:

101 Basic K-3	1.5126	
102 Basic 4-8	1.9691	
130 ESOL	(3.4817)	.0000

50. [Ref. 650702] Two ELL students' *ELL Student Plans* were incomplete as they did not include the students' instructional schedules indicating the courses and programs that would employ ESOL strategies. We also noted that the parents of one of the students were not notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	1.5912	
130 ESOL	(1.5912)	.0000

51. [Ref. 650703] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3692	
130 ESOL	(.3692)	.0000

52. [Ref. 650771] One teacher was not properly certified and was not approved until February 27, 2014, by the Charter School Board to teach Middle Grades General Science out of field which was after the February 2014 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2880	
130 ESOL	(.2880)	.0000

53. [Ref. 650773] The parents of ELL students were not notified of one teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.9233	
130 ESOL	(.9233)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Brevard Virtual Instruction (Course Offerings) (#7006)		
54. [Ref. 700601] Three Basic virtual education students were not eligible for enrollment in a Virtual Instruction Program. We propose the following adjustment:		
103 Basic 9-12	(.2181)	(.2181)
55. [Ref. 700602] One ESE virtual education student was incorrectly reported for FEFP funding for one virtual education course that the student had not successfully completed (i.e., the student did not earn credit). We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.0721)	(.0721)
		(.2902)
Proposed Net Adjustment		(17.5495)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS
FULL-TIME EQUIVALENT (FTE) STUDENTS

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (2) only students who are in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (3) teachers take attendance as required and documentation of the teachers' attendance taking is retained; (4) students' English language proficiency is assessed and ELL Committees are convened timely to the students' individual ESOL anniversary dates; (5) *ELL Student Plan*s are timely prepared, reviewed, and updated, and include authorization for all courses that are to employ ESOL strategies; (6) ELL students are not reported beyond the maximum 6-year period allowed for State funding of ESOL; (7) parents are timely notified of their children's ESOL placements; (8) students assessed English proficient are placed or retained in ESOL based on the placement recommendations of ELL Committees that have considered the criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., FAC; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms; (10) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (12) there is evidence of review of the *Matrix of Services* forms to ensure that the forms accurately and currently reflect the IEP services in effect during the reporting survey periods; (13) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (14) the eligibility of students is verified prior to placement in a Virtual Instruction Program; (15) FTE is correctly reported for students enrolled in virtual education courses; (16) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (17) parents are timely and appropriately notified when their children are assigned to teachers who are teaching out of field; and (18) ESOL teachers earn their in-service training points in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), FS ..... Dual Enrollment Programs

Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program
Section 1011.61, FS ..... Definitions
Section 1011.62, FS ..... Funds for Operation of Schools
Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys
Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2013-14

Attendance

Section 1003.23, FS ..... Attendance Records and Reports
Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records
Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2013-14

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (ESOL)

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

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2013-14

Exceptional Education

Section 1003.57, FS ..... Exceptional Students Instruction
Section 1011.62, FS ..... Funds for Operation of Schools
Section 1011.62(1)(e), FS ..... Funding Model for Exceptional Student Education Programs
Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
Rule 6A-6.03029, FAC ..... Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years
Rule 6A-6.0312, FAC ..... Course Modifications for Exceptional Students
Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services
Rule 6A-6.0334, FAC ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
Rule 6A-6.03411, FAC ..... Definitions, ESE Policies and Procedures, and ESE Administrators
Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

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

Virtual Education

Section 1002.321, FS ..... Digital Learning
Section 1002.37, FS ..... The Florida Virtual School
Section 1002.45, FS ..... Virtual Instruction Programs
Section 1002.455, FS ..... Student Eligibility for K-12 Virtual Instruction
Section 1003.498, FS ..... School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS ..... Charter Schools

NOTE A – SUMMARY
FULL-TIME EQUIVALENT (FTE) STUDENTS

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

1. School District of Brevard County

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

For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 98 District schools other than charter schools, 10 charter schools, and 3 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 70,070.72 unweighted FTE as recalibrated for those students that included 3,749.80 unweighted FTE as recalibrated for charter school students and received approximately $229.9 million in State funding through the FEFP. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

3. Full-Time Equivalent (FTE) Students

The funding provided by the 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. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes

each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of one week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

7. Educational Programs

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

8. Statutes and Rules

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

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

NOTE B – TESTING
FULL-TIME EQUIVALENT (FTE) STUDENTS

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of the number of FTE students under the FEFP. The following schools were selected for testing:

School	Finding Number(s)
1. Titusville High School	1 and 2
2. Apollo Elementary School	3
3. Fieldston Preparatory School	4 through 6
4. Rockledge Senior High School	7 through 10
5. Devereux Hospital	11
6. Riverdale Country Day School	12
7. Horace Mann Academy	13
8. Endeavour Elementary Magnet School	14 through 18
9. Cocoa High School	19 through 21
10. Lockmar Elementary School	NA
11. Columbia Elementary School	22 and 23
12. Westside Elementary School	24
13. Eau Gallie High School	25 through 29
14. Sabal Elementary School	30 through 32
15. Merritt Island High School	33 through 36
16. Cocoa Beach Junior/Senior High School	37 through 39
17. Satellite Senior High School	40 through 44
18. Dr. W.J. Creel Elementary School	45 through 48
19. Odyssey Charter School*	49 through 53
20. Educational Horizons Charter*	NA
21. Brevard Virtual Franchise	NA
22. Brevard Virtual Instruction (Course Offerings)	54 and 55
23. Brevard Virtual eSchool	NA

AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

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

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

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

INDEPENDENT AUDITOR'S REPORT
ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 5, 2014, that the Brevard County District School Board complied with State requirements governing the determination and reporting of students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. 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 2013-14* 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.

In our opinion, management's assertion that the Brevard County District School Board complied with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

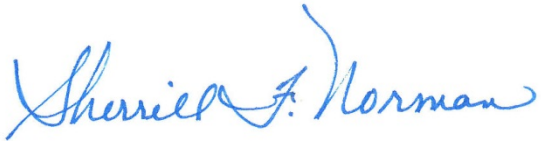
In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of

contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] The noncompliance mentioned above, while indicative of certain control deficiencies,[2] is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

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

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,



Sherrill F. Norman
Tallahassee, Florida
July 23, 2015

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

[2] 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.

POPULATIONS, TEST SELECTION, AND TEST RESULTS
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 2 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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested the number of number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (814) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (51,016) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
Teenage Parents and Infants	83
Hazardous Walking	2,880
IDEA – PK through Grade 12, Weighted	2,213
All Other FEFP Transportation Eligible Students	46,440
Total	51,016

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

Our examination results are summarized below:

Description	Buses Proposed Net Adjustment	Students With Exceptions	Students Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(5)		
Our tests included 426 of the 51,016 students reported as being transported by the District.		27	(14)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 560 students.	_	560	(560)
Total	(5)	587	(574)

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

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 2013-14* issued by the Department of Education. The Brevard County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 44.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students tested from the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student tested twice (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests of the reported ridership disclosed that seven students did not have a matching demographic record in the State FTE database. We provided the relevant information to District staff allowing them to research and provide documentation to support the eligibility of these students for transportation reporting. The students could not be validated and, as a result, were not eligible for State transportation funding. We propose the following adjustment:

October 2013 Survey		
86 Days in Term		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	(6)	(7)

Findings		Students Transported Proposed Net Adjustments

2. [Ref. 52] Our general tests of the reported ridership disclosed that 187 PK students were reported in the All Other FEFP Eligible Students ridership category; however, the students did not have a primary exceptionality code in the State FTE database and were not children of students enrolled in a Teenage Parent Program. We determined that 1 of the students was Speech Impaired and was receiving therapy two times per week; therefore, this student was eligible for reporting in the All Other FEFP Eligible Students ridership category for 18 days in term. The remaining 186 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey		
86 Days in Term		
All Other FEFP Eligible Students	(97)	
18 Days in Term		
All Other FEFP Eligible Students	1	
February 2014 Survey		
94 Days in Term		
All Other FEFP Eligible Students	(90)	(186)

3. [Ref. 53] Our general tests of the reported ridership disclosed that 11 students were not IDEA students and were not enrolled in an extended school year program. Consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

June 2014 Survey		
18 Days in Term		
Hazardous Walking	(2)	
All Other FEFP Eligible Students	(9)	(11)

4. [Ref. 54/55] Our general tests of the reported ridership disclosed that 154 students transported and reported on Center-to-Center routes were not eligible for State transportation funding as follows:

a. We noted that 16 students were being transported to the local library after school (Ref. 54).

b. We noted that 138 students were transported for the purposes of attending a Gifted Program course (Ref. 55).

Findings		Students Transported Proposed Net Adjustments
We propose the following adjustments:		
Ref. 54		
October 2013 Survey		
18 Days in Term		
All Other FEFP Eligible Students	(16)	(16)
Ref. 55		
October 2013 Survey		
18 Days in Term		
All Other FEFP Eligible Students	(54)	
February 2014 Survey		
18 Days in Term		
All Other FEFP Eligible Students	(84)	(138)

5. [Ref. 56] The number of days in term for 308 dual-enrolled students was incorrectly reported. The students in the October 2013 reporting survey period were reported for either 72 or 86 days in term but should have been reported for 63 days in term and the students in the February 2014 reporting survey period were reported for either 72 or 94 days in term but should have been reported for 62 days in term in accordance with the school's (Eastern Florida State College) instructional calendars. We propose the following adjustments:

October 2013 Survey	
86 Days in Term	
All Other FEFP Eligible Students	(113)
72 Days in Term	
All Other FEFP Eligible Students	(26)
63 Days in Term	
All Other FEFP Eligible Students	139
February 2014 Survey	
94 Days in Term	
All Other FEFP Eligible Students	(133)
72 Days in Term	
All Other FEFP Eligible Students	(36)

Findings			Students Transported Proposed Net Adjustments
62 Days in Term			
All Other FEFP Eligible Students		169	0

6. [Ref. 57] Our general tests disclosed exceptions involving 11 buses and 202 students resulting in the reported number of buses in operation being overstated overall by 5 buses as follows:

a. Five bus numbers included in the number of buses in operation in the October 2013 reporting survey period were for buses that did not exist and were included as a result of data entry errors. We were able to validate 2 of the 5 students reported on these buses on other bus drivers' reports.

b. The bus drivers' reports for 3 buses in the October 2013 reporting survey period were not available at the time of our examination and could not be subsequently located; consequently, the ridership of the 199 students reported on those buses could not be verified.

c. There were 5 charter school buses listed as providing transportation; however the combined student ridership was reported only under 2 of those buses resulting in the number of buses in operation being understated by 3 buses.

We propose the following adjustment:

a. October 2013 Survey			
Number of Buses in Operation	(5)		
86 Days in Term			
All Other FEFP Eligible Students		(3)	(3)
b. October 2013 Survey			
Number of Buses in Operation	(3)		
90 Days in Term			
All Other FEFP Eligible Students		(10)	
86 Days in Term			
Hazardous Walking		(1)	
All Other FEFP Eligible Students		(172)	
18 Days in Term			
All Other FEFP Eligible Students		(16)	(199)

Findings		Students Transported Proposed Net Adjustments
c. October 2013 Survey		
Number of Buses in Operation	3	
	(5)	

7. [Ref. 58] Our general tests disclosed that 23 students in the October 2013 reporting survey period were incorrectly reported for 90 days in term rather than 86 days in term in accordance with the District's calendar. We propose the following adjustment:

October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(23)	
86 Days in Term		
All Other FEFP Eligible Students	23	0

8. [Ref. 59] Two students in our test were not marked on the bus drivers' reports as having been transported during the October 2013 or February 2014 reporting survey periods; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

October 2013 Survey		
86 Days in Term		
All Other FEFP Eligible Students	(1)	
February 2014 Survey		
94 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	(2)

9. [Ref. 60] Seven students in our test were incorrectly reported in the Hazardous Walking ridership category. We determined that four of the students lived 2 miles or more from school and should have been reported in the All Other FEFP Eligible Students ridership category. The remaining three students did not have to cross a designated hazard to get to the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey	
86 Days in Term	
Hazardous Walking	(2)
All Other FEFP Eligible Students	1

Findings		Students Transported Proposed Net Adjustments
February 2014 Survey		
94 Days in Term		
Hazardous Walking	(5)	
All Other FEFP Eligible Students	3	(3)

10. [Ref. 61] Nine students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category as follows:

a. The IEPs for eight students did not support that the students met at least one of the five criteria required for IDEA-Weighted classification. We also noted that one of the students was Language Impaired, lived less than 2 miles from school, and the student's IEP did not authorize transportation services.

b. One student's IEP indicated a need for a car seat as the basis for IDEA-Weighted classification; however, a car seat is not considered medical equipment and no other specific need was addressed on the student's IEP.

We determined that eight of the nine students were eligible to be reported in the All Other FEFP Eligible Students ridership category and that the Language Impaired student was not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey		
86 Days in Term		
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	5	
February 2014 Survey		
94 Days in Term		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	(1)

11. [Ref. 63] One student in our test was not enrolled in school during the February 2014 reporting survey period; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

February 2014 Survey		
94 Days in Term		
All Other FEFP Eligible Students	(1)	(1)

Findings		Students Transported Proposed Net Adjustments

12. [Ref. 64] The IEPs for seven students in our test indicated that the students were not eligible for ESY services; consequently, the students were not eligible for State transportation funding. We also noted that one of the students was not listed on the reported bus driver's report as having been transported during the reporting survey period. We propose the following adjustment:

June 2014 Survey		
18 Days in Term		
Hazardous Walking	(2)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(4)	(7)

13. [Ref. 65] One student in our test was reported in the All Other FEFP Eligible Students ridership category; however, the student's IEP supported reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:

June 2014 Survey		
18 Days in Term		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	(1)	0
Proposed Net Adjustment		(574)

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category for the correct number of days in term and documentation is on file to support that reporting; (2) the number of buses in operation is accurately reported and bus drivers' reports are retained to support that reporting; (3) IEPs for students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria required for IDEA-Weighted classification; (4) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding; (5) students riding center-to-center routes are dual-enrolled, vocational education students in grades 6-12, or IDEA students with IEPs authorizing the center-to-center transportation services; (6) IEPs document the need for ESY services for students reported during the June 2014 reporting survey; (7) only eligible students who are on routes that are approved and determined as meeting the criteria for hazardous walking conditions and that need to cross the specific hazardous walking locations are reported in the Hazardous Walking ridership category; and (8) only those students who are enrolled in school during the reporting survey week and are transported by the District at least one time during the 11-day survey window are reported for State transportation funding.

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

REGULATORY CITATIONS

Section 1002.33, FS ..... Charter Schools
Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation

Student Transportation General Instructions 2013-14

NOTE A - SUMMARY
STUDENT TRANSPORTATION

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 2 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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Brevard County

For the fiscal year ended June 30, 2014, the District received approximately $10.2 million for student transportation as part of the State funding through FEFP. The District's reporting of students transported by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2013	0	0
October 2013	379	25,706
February 2014	366	24,938
June 2014	69	372
Total	814	51,016

3. Statutes and Rules

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

Section 1002.33, FS ..... Charter Schools
Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of students transported under the FEFP.

School Board of Brevard County
2700 Judge Fran Jamieson Way • Viera, FL 32940-6601
Desmond K. Blackburn, Ph.D., Superintendent

Brevard Public Schools
THE FUTURE OF FLORIDA'S SPACE COAST

July 23, 2015

Ms. Sherrill F. Norman, CPA
Auditor General
Room 476A; Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

RE: 2013-14 FTE Audit Findings

Dear Ms. Norman:

The following is our response to the draft report of the Florida Education Finance Program Full-Time Equivalent Student Audit of the Brevard County School District for the fiscal year ended June 30, 2014.

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

District ESOL staff will continue to work closely with school ESOL contacts. They will:

- Conduct mandatory training at the beginning of the school year to address the findings from the FTE audit to ensure new contact teachers understand the necessary testing and other requirements for ELL students
- Instruct ELL committees on the importance of timely meetings for each ELL student
- Create Assistance and Monitoring Schedules via quarterly open labs and on-demand consultation

The District Student Services Department has addressed the importance of teachers taking daily attendance. Schools have been instructed to run the necessary reports to ensure that schools monitor this undertaking. District FTE staff will also discuss the various verification reports during on-going FTE trainings.

The Transportation Department will conduct additional training and review routing processes with the routing staff to enhance routers' understanding in the collection and reporting process.

Objectionable Audit Findings

Ref. 105101
Attached please find documentation that the ELL Committee at Endeavour Elementary School met regarding the five (5) students cited in the finding. Parents had been invited but declined to attend the meetings. The committee met and discussed the ESOL strategies to be applied to the third grade students. Each child was discussed individually regarding their test scores and the

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different strategies that would apply for each student. Since the committee was already scheduled to meet, they reviewed the third grade ESOL plans at that time. Follow-up meetings were scheduled with parents to be held at a later date.

Since Endeavour Elementary is a school with a high ELL population, the ELL Committee takes every advantage of meeting to review student needs as quickly and efficiently possible.

Ref. 307103
This finding at Sabal Elementary School addressed two (2) teachers that did not take attendance during the survey period. We have attached documentation that shows that 31 of the 33 students in question were in attendance and served lunch during the survey period. We have also documented that 12 of the same 31 students rode the school bus to Sabal Elementary during the survey period.

Please be assured that the district will continue to work with the schools to ensure that student files conform to all rules and regulations of the Florida Education Finance Program. We ask that your office consider the lunch and transportation records as proof that these students were in attendance during the time in question.

If we can provide any further information, please contact Elaine Sims at ext. 609.

Sincerely,

Dr. Desmond K. Blackburn, Ph.D.
Superintendent

Attachments