



**AUDITOR GENERAL**  
WILLIAM O. MONROE, CPA



**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, 2003

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Janice Kershaw, Chairman; Bea Fowler, Vice Chairman; Larry Hughes; Rich Wilson; Robert Jordan; and Richard A. DiPatri, Superintendent.

This examination was conducted by Gail S. Collier, CPA; Richard Woods, CPA; and Bernice Rivas; and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**  
**FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION**  
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 For the Fiscal Year Ended June 30, 2003

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WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT BREVARD COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated November 13, 2003, that the Brevard County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. 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 and the standards 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 FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

Our examination procedures disclosed the following instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs:

#### Teachers

Sixty-two of the 251 teachers in our sample did not meet applicable provisions of Florida Statutes or State Board of Education Administrative Rules regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; parental notifications for out-of-field teachers; and the earning of college credits and in-service training points. (See SCHEDULE D, finding nos. 17, 18, 27, 30, 38, 43, 52, 53, 57, 58, 63, 64, 70, 74, 75, 86, 87, 88, 89, 96, 97, 98, 99, 101, 102, 104, 105, 111, 117, 118, 120, 124, 125, 129, 131, and 137.)

#### Students

We noted exceptions involving 59 of the 127 students in our ESOL student sample; 143 of the 561 students in our Exceptional student sample for ESE Support Levels 4 and 5; and 59 of the 101 students in our Vocational student sample. These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D. The majority of the 137 findings presented in this report involve the aforementioned exceptions.)

In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, the Brevard County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

This report is intended for the information 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 the Brevard County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive style with a large, prominent initial "W".

William O. Monroe, CPA  
May 21, 2004

**SCHEDULE A**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>
<b>1. <u>Basic</u></b>					
Population <sup>3</sup>	101	100.00%	18,718	100.00%	52,397.2600
Sample Size <sup>4</sup>	25	24.75%	555	2.97%	480.2360
Net Audit Adjustments <sup>5</sup>	-	-	(27)	(4.86%)	(241.8001)
<b>2. <u>English for Speakers of Other Languages (ESOL)</u></b>					
Population <sup>3</sup>	73	100.00%	338	100.00%	549.2700
Sample Size <sup>4</sup>	22	30.14%	127	37.57%	77.6476
Net Audit Adjustments <sup>5</sup>	-	-	(59)	(46.46%)	(30.3326)
<b>3. <u>Exceptional - Basic with ESE Services</u></b>					
Population <sup>3</sup>	103	100.00%	5,160	100.00%	15,203.2300
Sample Size <sup>4</sup>	24	23.30%	433	8.39%	372.1574
Net Audit Adjustments <sup>5</sup>	-	-	(21)	(4.85%)	49.0304
<b>4. <u>Exceptional - ESE Support Levels 4 and 5</u></b>					
Population <sup>3</sup>	90	100.00%	935	100.00%	1,013.5100
Sample Size <sup>4</sup>	25	27.78%	561	60.00%	451.3233
Net Audit Adjustments <sup>5</sup>	-	-	(143)	(25.49%)	(60.5359)
<b>5. <u>Vocational 6-12</u></b>					
Population <sup>3</sup>	32	100.00%	439	100.00%	2,287.9900
Sample Size <sup>4</sup>	5	15.63%	101	23.01%	26.3022
Net Audit Adjustments <sup>5</sup>	-	-	(59)	(58.42%)	(10.7962)
-----					
<b><u>All Programs</u></b>					
Population <sup>3</sup>	107	100.00%	25,590	100.00%	71,451.2600
Sample Size <sup>4</sup>	27	25.23%	1,777	6.94%	1,407.6665
Net Audit Adjustments <sup>5</sup>	-	-	(309)	(17.39%)	(294.4344)

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

**SCHEDULE A (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Description</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> <sup>2</sup>
<u>Teachers</u>					
Population	106	100.00%	690	100.00%	-
Sample Size <sup>4</sup>	26	24.53%	251	36.38%	-
Net Audit Adjustments <sup>5</sup>	-	-	(62)	(24.70%)	-
Basic	-	-	-	-	185.3647
ESOL	-	-	-	-	(38.7574)
Basic with ESE Services	-	-	-	-	(48.5515)
ESE Support Levels 4 and 5	-	-	-	-	(83.1423)
Vocational 6-12	-	-	-	-	(14.9785)
					(.0650)
Net Audit Adjustments – Students and Teachers					(294.4994)

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

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

<sup>3</sup> The population shown for the number of schools is the total number of schools in the District which offered courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, and Vocational). The population shown for the number of students is the total number of students in each program for the schools in our sample. Our Vocational sample is limited to only those students who had instruction in on-the-job-training (OJT) programs. The population shown for full-time equivalent (FTE) students is the total of the figures for each school in the District (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2003. (See NOTE A5.)

<sup>4</sup> See NOTE B.

<sup>5</sup> Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving attendance and enrollment (the audit adjustments for which take the reported FTE to zero).

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



**SCHEDULE B**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u> <sup>1</sup>	<u>Net Audit Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	(236.8616)	1.005	(238.0459)
102 Basic 4-8	99.3740	1.000	99.3740
103 Basic 9-12	81.0522	1.122	90.9406
111 Grades K-3 with ESE Services	.4545	1.005	.4568
112 Grades 4-8 with ESE Services	(11.1374)	1.000	(11.1374)
113 Grades 9-12 with ESE Services	11.1618	1.122	12.5235
130 ESOL	(69.0900)	1.275	(88.0898)
254 ESE Support Level 4	(109.7837)	3.948	(433.4260)
255 ESE Support Level 5	(33.8945)	5.591	(189.5041)
300 Vocational 6-12	<u>(25.7747)</u>	1.186	<u>(30.5688)</u>
Total	<u>(294.4994)</u>		<u>(787.4771)</u>

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

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

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

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

SCHEDULE C

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<u>No.</u> <u>Program</u>	<u>District- Wide</u>	<u>Audit Adjustments<sup>1</sup></u>		<u>Balance Forward</u>
		<u>#0011</u>	<u>#0051</u>	
101 Basic K-3	(286.6400)	.....	2.4000	(284.2400)
102 Basic 4-8	.....	.....	2.9334	2.9334
103 Basic 9-12	5.4816	.9137	.....	6.3953
111 Grades K-3 with ESE Services	.....	.....	(.5000)	(.5000)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	4.1200	.....	4.1200
130 ESOL	(5.9816)	(.4251)	(1.0334)	(7.4401)
254 ESE Support Level 4	.....	(1.1016)	.0268	(1.0748)
255 ESE Support Level 5	.....	(3.1984)	(3.8268)	(7.0252)
300 Vocational 6-12	.....	<u>(.7414)</u>	.....	<u>(.7414)</u>
Total	<u>(287.1400)</u>	<u>(.4328)</u>	<u>.0000</u>	<u>(287.5728)</u>

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

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

**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0061</u>	<u>#0091</u>	<u>#0111</u>	<u>#0141</u>	
101	(284.2400)	1.5000	(.4600)	.....	.....	(283.2000)
102	2.9334	.....	3.0000	.....	(.6348)	5.2986
103	6.3953	.....	.....	.....	.....	6.3953
111	(.5000)	.....	3.9600	.....	.....	3.4600
112	.0000	.....	.....	.....	.6348	.6348
113	4.1200	.....	.....	.....	.....	4.1200
130	(7.4401)	(1.0000)	(4.0000)	.....	.....	(12.4401)
254	(1.0748)	.....	(1.0000)	(.5000)	.....	(2.5748)
255	(7.0252)	(.0600)	(1.5000)	.....	.....	(8.5852)
300	(.7414)	.....	.....	.....	.....	(.7414)
Total	<u>(287.5728)</u>	<u>.4400</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(287.6328)</u>

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

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

**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0151</b>	<b>#0161</b>	<b>#0302</b>	<b>#1025</b>	
101	(283.2000)	.5267	.....	.....	.....	(282.6733)
102	5.2986	.5000	.....	15.2954	1.3461	22.4401
103	6.3953	.....	2.6887	3.1174	1.8060	14.0074
111	3.4600	.....	.....	.....	.0278	3.4878
112	.6348	(.5000)	.....	(.2509)	2.9290	2.8129
113	4.1200	.....	2.5000	(.2834)	6.7042	13.0408
130	(12.4401)	(.5267)	.....	.....	.....	(12.9668)
254	(2.5748)	.....	(1.5400)	(2.0000)	(10.5949)	(16.7097)
255	(8.5852)	.....	(1.1200)	(1.3900)	(.6170)	(11.7122)
300	(.7414)	.....	(2.4955)	(14.8785)	.....	(18.1154)
Total	<u>(287.6328)</u>	<u>.0000</u>	<u>.0332</u>	<u>(.3900)</u>	<u>1.6012</u>	<u>(286.3884)</u>

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

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**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#1028</u>	<u>#1029</u>	<u>#1051</u>	<u>#1071</u>	
101	(282.6733)	.....	6.8400	15.4500	3.5000	(256.8833)
102	22.4401	10.9300	28.7900	10.9800	1.0000	74.1401
103	14.0074	20.0834	1.0000	.....	.....	35.0908
111	3.4878	.....	.....	(3.9500)	1.5000	1.0378
112	2.8129	1.5000	.....	(6.4800)	.0000	(2.1671)
113	13.0408	1.5000	1.0000	.....	.....	15.5408
130	(12.9668)	.....	.....	(15.5000)	(5.0000)	(33.4668)
254	(16.7097)	(32.6834)	(33.6900)	(1.0000)	1.4800	(82.6031)
255	(11.7122)	(2.0000)	(3.9400)	(.0500)	(3.5000)	(21.2022)
300	<u>(18.1154)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(18.1154)</u>
Total	<u>(286.3884)</u>	<u>(.6700)</u>	<u>.0000</u>	<u>(.5500)</u>	<u>(1.0200)</u>	<u>(288.6284)</u>

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

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

SCHEDULE C (Continued)

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#1091</u>	<u>#1121</u>	<u>#2021</u>	<u>#2111</u>	
101	(256.8833)	.....	.....	.....	6.1217	(250.7616)
102	74.1401	.7000	.....	.....	1.6517	76.4918
103	35.0908	.....	22.9205	9.0638	.....	67.0751
111	1.0378	2.0000	.....	.....	(2.5233)	.5145
112	(2.1671)	7.0000	.....	.....	(1.6517)	3.1812
113	15.5408	.....	(1.7684)	(.2435)	.....	13.5289
130	(33.4668)	(.2000)	(4.8452)	(3.6844)	(.5000)	(42.6964)
254	(82.6031)	(9.5000)	(5.5465)	(5.0158)	(1.5000)	(104.1654)
255	(21.2022)	.....	(8.4135)	(.2299)	(1.6634)	(31.5090)
300	<u>(18.1154)</u>	.....	<u>(5.1251)</u>	<u>(1.6936)</u>	.....	<u>(24.9341)</u>
Total	<u>(288.6284)</u>	<u>.0000</u>	<u>(2.7782)</u>	<u>(1.8034)</u>	<u>(.0650)</u>	<u>(293.2750)</u>

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

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

**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#2171</u>	<u>#2211</u>	<u>#3011</u>	<u>#4031</u>	
101	(250.7616)	6.9000	.....	.....	3.5000	(240.3616)
102	76.4918	3.8500	.....	.....	.....	80.3418
103	67.0751	.....	.4919	6.5952	.....	74.1622
111	.5145	.....	.....	.....	.....	.5145
112	3.1812	.....	.....	.....	.....	3.1812
113	13.5289	.....	.4002	1.6027	.....	15.5318
130	(42.6964)	(11.2500)	(.4002)	(3.1362)	(3.5000)	(60.9828)
254	(104.1654)	.....	.5000	(2.0083)	(1.0000)	(106.6737)
255	(31.5090)	.....	(1.5884)	(1.2171)	1.0000	(33.3145)
300	<u>(24.9341)</u>	<u>.....</u>	<u>(.7406)</u>	<u>.....</u>	<u>.....</u>	<u>(25.6747)</u>
Total	<u>(293.2750)</u>	<u>(.5000)</u>	<u>(1.3371)</u>	<u>1.8363</u>	<u>.0000</u>	<u>(293.2758)</u>

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

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

**SCHEDULE C (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#6082</b>	<b>#6141</b>	<b>#6501</b>	<b>#6503</b>	
101	(240.3616)	.....	3.5000	.....	.....	(236.8616)
102	80.3418	.9072	1.5000	(.5000)	.....	82.2490
103	74.1622	.....	.....	.....	.....	74.1622
111	.5145	.....	(.0600)	.....	.....	.4545
112	3.1812	1.0064	.....	.....	.....	4.1876
113	15.5318	.....	.....	.....	.....	15.5318
130	(60.9828)	(.9072)	(5.0000)	.5000	.....	(66.3900)
254	(106.6737)	(2.0000)	1.3900	.....	.....	(107.2837)
255	(33.3145)	1.0000	(1.7000)	.....	.1200	(33.8945)
300	<u>(25.6747)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(25.6747)</u>
Total	<u>(293.2758)</u>	<u>.0064</u>	<u>(.3700)</u>	<u>.0000</u>	<u>.1200</u>	<u>(293.5194)</u>

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

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



SCHEDULE C (Continued)

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>	
		<u>#6505</u>	<u>Total</u>
101 Basic K-3	(236.8616)	.....	(236.8616)
102 Basic 4-8	82.2490	17.1250	99.3740
103 Basic 9-12	74.1622	6.8900	81.0522
111 Grades K-3 with ESE Services	.4545	.....	.4545
112 Grades 4-8 with ESE Services	4.1876	(15.3250)	(11.1374)
113 Grades 9-12 with ESE Services	15.5318	(4.3700)	11.1618
130 ESOL	(66.3900)	(2.7000)	(69.0900)
254 ESE Support Level 4	(107.2837)	(2.5000)	(109.7837)
255 ESE Support Level 5	(33.8945)	.0000	(33.8945)
300 Vocational 6-12	<u>(25.6747)</u>	<u>(.1000)</u>	<u>(25.7747)</u>
Total	<u>(293.5194)</u>	<u>(.9800)</u>	<u>(294.4994)</u>

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

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

**SCHEDULE D**

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
FINDINGS AND AUDIT ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2003

**Overview**

The management of the of Brevard County District School Board is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 66.

**Findings**

**Net Audit  
Adjustment  
(Unweighted FTE)**

**District-Wide**

**Ineligible Reporting of Title I Pre-kindergarten Students**

1. [Ref. 198] Our audit procedures disclosed that 338 students who were served in a pre-kindergarten Title I program during the school terms covered by the October and February surveys were incorrectly reported for FEFP funding. According to the FTE General Instructions, only pre-kindergarten students who are the children of students in a Teenage Parent program or have certain specified Exceptionalities may be reported for FEFP funding. We made the following audit adjustment:

101 Basic K-3	(287.1400)	(287.1400)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**District-Wide** (Continued)

**Ineligible ESOL Courses**

2. [Ref. 199] Our examination procedures included an automated test that compared the course numbers reported in the English for Speakers of Other Languages (ESOL) program to the course numbers that have been designated for that program by the Department of Education. The results of this test disclosed that 36 students in 25 Basic education courses in the October and February surveys were reported incorrectly in ESOL. Section 1003.56, Florida Statutes, permits such reporting only for courses in the Basic subject areas of Reading, Mathematics, Science, Social Sciences, and Computer Literacy. We made the following audit adjustments to reduce the courses and students involved to Basic funding:

101 Basic K-3	.5000	
103 Basic 9-12	5.4816	
130 ESOL	<u>(5.9816)</u>	<u>.0000</u>
		<u>(287.1400)</u>

**Titusville High School (#0011)**

3. [Ref. 1101] The file for one Limited English Proficient (LEP) student who was enrolled in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain documentation justifying the student's continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:

103 Basic 9-12	.4251	
130 ESOL	<u>(.4251)</u>	<u>.0000</u>

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Titusville High School (#0011)** (Continued)

4. [Ref. 1102] Five Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	.3984	
255 ESE Support Level 5	<u>(2.3984)</u>	.0000

5. [Ref. 1104] One Exceptional student was reported incorrectly in program no. 113 (Grades 9-12 with ESE Services) in the October survey and program no. 254 in the February survey. The student's Matrix of Services form reflected a score of 21 points or program no. 254 (ESE Support Level 4); however, the student was eligible for a special considerations point which would have increased his score to 22 points or program no. 255 (ESE Support Level 5). We made the following audit adjustments:

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

6. [Ref. 1105] The reported FTE for one student in the Hospital and Homebound program in the February survey was overstated. The student's FTE was based on 360 Class Minutes, Weekly (CMW); however, the supporting contact log showed only 180 CMW. We made the following audit adjustment:

255 ESE Support Level 5	<u>(.0600)</u>	(.0600)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Titusville High School (#0011) (Continued)**

7. [Ref. 1106] We noted the following exceptions involving the Matrix of Services forms for three students in the October and February surveys:

- a. One student's Matrix form was not updated to reflect the student's dismissal from Occupational Therapy.
- b. A new Matrix form was not prepared to reflect one student's placement in the Hospital and Homebound program. (The Matrix form in the student's file applied only to the student's previous placement.)
- c. The Matrix form for one student reflected only the student's prior year placement in the Hospital and Homebound program. The student had returned to on-campus instruction for the 2002-2003 school year.

We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.7400	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.7400)	.0000

8. [Ref. 1107] The file for one Exceptional student in the October and February surveys did not contain a Matrix of Services form that was valid for those surveys. The Matrix form in the student's file was dated October 4, 1999; thus, it was more than three years old and had expired prior to the October 2002 survey. We made the following audit adjustments:

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

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Titusville High School (#0011)** (Continued)

9 [Ref. 1108] One student in the October survey did not attend school during that survey period and should not have been reported with the survey's results. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.1200)	(.1200)
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10. [Ref. 1109] The course schedules for two students in the October and February surveys were reported using an incorrect priority. The students' off-campus on-the-job-training (OJT) time was fully funded prior to their on-campus instructional time. We made the following audit adjustments:

103 Basic 9-12	.1886	
300 Vocational 6-12	(.1886)	.0000

11. [Ref. 1110] The timecards for four on-the-job-training (OJT) students in the October and February surveys were missing and could not be located. We made the following audit adjustment:

300 Vocational 6-12	(.5162)	(.5162)
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12. [Ref. 1111] The timesheet used to document the hours worked by one student in an on-the-job-training (OJT) program in the October survey reflected less work time than was reported. The timesheet reported 540 Class Minutes, Weekly (CMW) or .1800 FTE worked during the survey; however, the student was reported as working 650 CMW or .2166 FTE. We made the following audit adjustment:

300 Vocational 6-12	(.0366)	(.0366)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b><u>Titusville High School (#0011)</u></b> (Continued)		
13. [Ref. 1112] <u>Six students who were enrolled in an Economics course (ECO 2013) as part of their dual-enrollment program were reported incorrectly for a different course (course no. ECO H0135) that was not fundable under FEFP. We made the following audit adjustment:</u>		
103 Basic 9-12	.3000	.3000
		(.4328)
 <b><u>Oakpark Elementary School (#0051)</u></b>		
14. [Ref. 5101] <u>The file for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the February survey did not contain documentation justifying the student's continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:</u>		
102 Basic 4-8	.0134	
130 ESOL	(.0134)	.0000
15. [Ref. 5102] <u>The file for one Exceptional student in the February survey did not contain an Individual Education Plan (IEP) that was valid for that survey. We made the following audit adjustments:</u>		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
16. [Ref. 5103] <u>One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
254 ESE Support Level 4	.0268	
255 ESE Support Level 5	(.0268)	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Oakpark Elementary School (#0051)** (Continued)

17. [Ref. 5171] One out-of-field teacher in Exceptional education did not earn the required six hours of college credit towards certification in the teacher's out-of-field subject area prior to the 2002-2003 school year. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	.9000	
102 Basic 4-8	2.9000	
255 ESE Support Level 5	<u>(3.8000)</u>	.0000

18. [Ref. 5172/73] Two teachers taught Language Arts to classes which included two Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 5172</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
 <u>Ref. 5173</u>		
102 Basic 4-8	.0200	
130 ESOL	<u>(.0200)</u>	.0000
		<u>.0000</u>

**Apollo Elementary School (#0061)**

19. [Ref. 6101] The file for one Limited English Proficient (LEP) student in the October and February surveys did not contain documentation that the student's parents were notified of the student's placement in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

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



**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<b>Net Audit Adjustment (Unweighted FTE)</b>
<b><u>Apollo Elementary School (#0061)</u></b> (Continued)		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
<p>20. [Ref. 6102] <u>One student was reported incorrectly in program no. 255 (ESE Support Level 5) in the October survey. We noted that the student had returned to on-campus instruction from placement in the Hospital and Homebound program as of Monday of survey week; thus, the student should have been reported in Basic education. We made the following audit adjustments:</u></p>		
101 Basic K-3	.5000	
255 ESE Support Level 5	(.0600)	.4400
		.4400
<b><u>Coquina Elementary School (#0091)</u></b>		
<p>21. [Ref. 9101] <u>One Exceptional student's course schedule was reported incorrectly in both Basic education and Exceptional education in the October and February surveys. The student's entire course schedule should have been reported in program no. 111 (Grades K-3 with Exceptional Services). We made the following audit adjustments:</u></p>		
101 Basic K-3	(.9600)	
111 Grades K-3 with ESE Services	.9600	.0000
<p>22. [Ref. 9103] <u>The files for two Limited English Proficient (LEP) students in the October and February surveys did not contain documentation that the students' parents were notified of the students' placement in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:</u></p>		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Coquina Elementary School (#0091) (Continued)</b>	
23. [Ref. 9104] <u>The file for one Limited English Proficient (LEP) student in the October and February surveys did not contain an LEP Student Plan that was valid for that survey. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
130 ESOL	<u>(1.0000)</u>
	.0000
24. [Ref. 9105] <u>One Exceptional student was reported incorrectly in Basic education in the October survey; however, the student was placed in Exceptional education during the survey and should have been reported in program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:</u>	
101 Basic K-3	(.5000)
111 Grades K-3 with ESE Services	<u>.5000</u>
	.0000
25. [Ref. 9106] <u>One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
26. [Ref. 9107] <u>The files for two Exceptional students in the October and February surveys did not contain a Matrix of Services form that was valid for those surveys. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.5000
255 ESE Support Level 5	<u>(1.5000)</u>
	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Coquina Elementary School (#0091)** (Continued)

27. [Ref. 9172] One teacher taught Language Arts to a class which included two Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. Additionally, we noted that the teacher had been assigned to teach another subject out-of-field during the previous school year; however, there was no evidence that the teacher had earned the required six hours of college credit towards certification in that out-of-field subject area. We made the following audit adjustments:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	<u>.0000</u>
		<u>.0000</u>

**Devereux Center at Whispering Hills (#0111)**

28. [Ref. 11101] One student in the October survey had withdrawn from school prior to that survey and should not have been included with the survey's results. We made the following audit adjustment:

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

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Andrew Jackson Middle School (#0141)**

29. [Ref. 14101] The course schedules for two Exceptional students were reported incorrectly in both Basic education and Exceptional education in the October survey. Their entire course schedules should have been reported in program no. 112 (Grades 4-8 with Exceptional Services). We made the following audit adjustments:

102 Basic 4-8	(.6348)	
112 Grades 4-8 with ESE Services	<u>.6348</u>	<u>.0000</u>
		<u>.0000</u>

**Imperial Estates Elementary School (#0151)**

30. [Ref. 15171] One teacher taught Language Arts to a class that included one Limited English Proficient (LEP) student during the school term covered by the February survey. However, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. Since the student in question is cited and adjusted in finding no. 31 below, no audit adjustments were made here.

.0000

31. [Ref. 15101] The files for two Limited English Proficient (LEP) students in the February survey did not contain documentation that the students' parents were notified of the students' placement in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

101 Basic K-3	.5267	
130 ESOL	<u>(.5267)</u>	<u>.0000</u>

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Imperial Estates Elementary School (#0151)** (Continued)

32. [Ref. 15102] The file for one Exceptional student in the October survey did not contain an Individual Education Plan (IEP) that was valid for that survey. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
		.0000

**Astronaut High School (#0161)**

33. [Ref. 16102] The file for one Limited English Proficient (LEP) student in the February survey did not contain documentation of the student's English proficiency test scores or evidence that the student's parents had been notified of the student's placement in the English for Speakers of Other Languages (ESOL) program; however, since the only course reported in ESOL for this student has been previously adjusted in finding no. 2, no adjustment was necessary here.

.0000

34. [Ref. 16101] The course schedules for 15 Vocational students in the October and February surveys were reported using an incorrect priority. The students' off-campus on-the-job-training (OJT) time was fully funded prior to their on-campus instructional time. We made the following audit adjustments:

103 Basic 9-12	2.4955	
300 Vocational 6-12	(2.4955)	.0000

35. [Ref. 16103] Three Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Astronaut High School (#0161)</u></b> (Continued)		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(.5000)	.0000
36. [Ref. 16104] <u>We noted the following exceptions involving the Matrix of Services form for one Exceptional student in the October survey: the form did not reflect the Exceptional services provided at Astronaut High School; the form incorrectly included a special considerations point for which the student was not eligible; and the form was not dated. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
37. [Ref. 16106] <u>One Basic student was reported for less than .5000 FTE in the October survey due to an isolated data entry error that caused the student's third period class to be omitted from the student's reported course schedule. We made the following audit adjustment:</u>		
103 Basic 9-12	.0332	.0332
38. [Ref. 16171] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Varying Exceptionalities/Visually Impaired, but taught one course which required certification in Music. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
103 Basic 9-12	.1600	
254 ESE Support Level 4	(.0400)	
255 ESE Support Level 5	(.1200)	.0000
		<u>.0332</u>

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Space Coast Junior Senior High School (#0302)**

39. [Ref. 30201] One student was reported incorrectly in program no. 255 (ESE Support Level 5) in the October and February surveys. The student had been placed in the Hospital and Homebound program in the prior school year and returned to on-campus instruction for the 2002-2003 school year. We made the following audit adjustments:

102 Basic 4-8	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

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

40. [Ref. 30202] The Matrix of Services form for one Exceptional student in the October and February surveys included a special considerations point for which the student was not eligible; consequently, the student was incorrectly authorized for, and reported in, program no. 254 (ESE Support Level 4). We made the following audit adjustments:

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

41. [Ref. 30203] The reported number of Class Minutes, Weekly (CMW) was overstated for one student in the Hospital and Homebound program in the February survey. The student was reported as a full-time student who received 1,500 CMW or .5000 FTE; however, the teachers' attendance logs supported only 330 CMW or .1100 FTE. We made the following audit adjustment:

255 ESE Support Level 5	<u>(.3900)</u>	(.3900)
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42. [Ref. 30204] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<b><u>Findings</u></b>	<b>Net Audit Adjustment (Unweighted FTE)</b>
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**Space Coast Junior Senior High School (#0302)** (Continued)

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

43. [Ref. 30271] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Health, but taught two courses which required certification in Home Economics. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	14.2954	
103 Basic 9-12	3.1174	
112 Grades 4-8 with ESE Services	(2.2509)	
113 Grades 9-12 with ESE Services	(.2834)	
300 Vocational 6-12	(14.8785)	.0000
		(.3900)

**Detention Center (#1025)**

44. [Ref. 102501] Twenty-nine Exceptional students at this Center during the school terms covered by the July, October, February and June surveys were not provided the Exceptional education services that had been authorized and provided to the students at their home schools. We also noted that the only Exceptional documentation maintained at the Center were *Matrix of Services* forms for some students that had been prepared by the students' home schools and reflected Exceptional education services provided at those schools, but not at the Center. (Ten of the aforementioned 29 students were in our sample.) We made the following audit adjustments:

112 Grades 4-8 with ESE Services	2.4515	
113 Grades 9-12 with ESE Services	6.9492	
254 ESE Support Level 4	(8.9007)	
255 ESE Support Level 5	(.5000)	.0000

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



**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Detention Center (#1025)** (Continued)

45. [Ref. 102502] Our examination procedures disclosed that the Center reported an incorrect number of days-in-term for the 2002-2003 school year. The Center reported 221 days. The correct number of days was 240. The Center reported 90 days for each of the terms covered by the October and February surveys, 21 days for the July survey, and 20 days for the June survey. The Center should have reported 30 days for each of the July and June surveys. We made the following audit adjustments:

102 Basic 4-8	1.1796	
103 Basic 9-12	2.0295	
111 Grades K-3 with ESE Services	.0278	
112 Grades 4-8 with ESE Services	.6440	
113 Grades 9-12 with ESE Services	<u>1.7545</u>	5.6354

46. [Ref. 102503] Ten students in the October, February, or June surveys were not enrolled in the Center during the surveys concerned and one student in the July survey was listed in the enrollment records for one day of that survey, but was not listed in the attendance records for that day. Consequently, none of the 11 students should have been reported for FEFP reporting. We also noted the following exceptions for two of the aforementioned ten students: the file for one student, who was also reported in the July survey, did not contain an Individual Educational Plan (IEP) that was valid for that survey, and the file for one student in the October survey was missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	(2.2230)	
254 ESE Support Level 4	(1.6942)	
255 ESE Support Level 5	<u>(.1170)</u>	(4.0342)

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Detention Center (#1025)** (Continued)

47. [Ref. 102504] The files for five Exceptional students in the July, October, or June surveys did not contain Individual Educational Plans (IEPs) that were valid for the survey concerned. Additionally, the file for one other student in the June survey was missing and could not be located. We made the following audit adjustments:

102 Basic 4-8	.1665	
103 Basic 9-12	1.9995	
112 Grades 4-8 with ESE Services	(.1665)	
113 Grades 9-12 with ESE Services	(1.9995)	.0000
		<u>1.6012</u>

**Devereau Hospital and Children's Center (#1028)**

48. [Ref. 102872] A non-certified teacher was hired as a long-term substitute and taught six courses during the school term covered by the October survey. Since there are no specific limitations placed on substitute teaching by Florida Statutes or State Board of Education Administrative Rules, and since Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustments.

.0000

49. [Ref. 102801] We noted the following exceptions involving two students, one in the October survey and one in the February survey. The student in the October survey withdrew from school prior to survey and the student in the February survey was absent during the entire survey period; consequently, neither student should have been reported for FEFP funding. (The student in the February survey had been placed in the Hospital and Homebound program during the survey week; however, he was not provided home instruction during that week.) We made the following audit adjustment:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<b>Net Audit Adjustment (Unweighted FTE)</b>
<b><u>Devereau Hospital and Children's Center (#1028)</u></b> (Continued)		
254 ESE Support Level 4	(.6700)	(.6700)
50. [Ref. 102802] <u>Two students in the October and February surveys were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustments:</u>		
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	(1.5000)	.0000
51. [Ref. 102803] <u>We noted exceptions involving the <i>Matrix of Services</i> forms for seven Exceptional students. The <i>Matrix of Services</i> forms for five of the seven students (one in the October survey and four in the February survey) did not indicate the individual services to be provided to the students and the forms for the two other students (one in the October survey and one in the February survey) were not valid for the survey concerned. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	2.0000	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(3.0000)	
255 ESE Support Level 5	(.5000)	.0000
52. [Ref. 102871/73/75] <u>Three teachers of 15 courses during the school terms covered by the October and February surveys did not hold Florida teaching certificates. We made the following audit adjustments:</u>		
<u>Ref. 102871</u>		
102 Basic 4-8	8.4800	
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	(7.9800)	.0000
<u>Ref. 102873</u>		
103 Basic 9-12	10.0000	
254 ESE Support Level 4	(10.0000)	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Devereau Hospital and Children's Center (#1028)</u></b> (Continued)		
Ref. 102875		
102 Basic 4-8	2.4500	
254 ESE Support Level 4	<u>(2.4500)</u>	.0000
53. [Ref. 102874] <u>One out-of-field Exceptional teacher had not earned the hours of college credit required toward certification in the teacher's out-of-field subject area. We made the following audit adjustments:</u>		
103 Basic 9-12	10.0834	
254 ESE Support Level 4	<u>(10.0834)</u>	.0000
		<u>(.6700)</u>
<b><u>Riverdale Country Day School (#1029)</u></b>		
54. [Ref. 102901] <u>A Matrix of Services form could not be located for one Exceptional student in the October survey. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
55. [Ref. 102902] <u>An Exceptional course in the course schedule for one Exceptional student in the February survey was reported incorrectly in Basic education rather than in Exceptional education. We made the following audit adjustments:</u>		
102 Basic 4-8	<u>(.5000)</u>	
254 ESE Support Level 4	.5000	.0000
56. [Ref. 102903] <u>One Exceptional education student in the October survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings** **Net Audit Adjustment (Unweighted FTE)**

**Riverdale Country Day School (#1029) (Continued)**

57. [Ref. 102972/74/75] Three teachers of five courses during the school term covered by the February survey did not hold Florida teaching certificates. We made the following audit adjustments:

<u>Ref. 102972</u>		
102 Basic 4-8	6.3700	
254 ESE Support Level 4	(5.4300)	
255 ESE Support Level 5	(.9400)	.0000

<u>Ref. 102974</u>		
101 Basic K-3	6.8400	
102 Basic 4-8	4.9600	
254 ESE Support Level 4	(10.8000)	
255 ESE Support Level 5	(1.0000)	.0000

<u>Ref. 102975</u>		
102 Basic 4-8	5.9600	
254 ESE Support Level 4	(5.4600)	
255 ESE Support Level 5	(.5000)	.0000

58. [Ref. 102977] One out-of-field Exceptional teacher had not earned the hours of college credit required toward certification in the teacher’s out-of-field subject area. We made the following audit adjustments:

102 Basic 4-8	12.0000	
103 Basic 9-12	1.0000	
254 ESE Support Level 4	(11.5000)	
255 ESE Support Level 5	(1.5000)	<u>.0000</u>
		<u>.0000</u>

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

59. [Ref. 105101] The *Limited English Proficient (LEP) Student Plans* for 12 LEP students were missing and could not be located. We also noted the following exceptions for 11 of these students:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

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

- a. The parents of eight students were not notified of their children's placement in the English for Speakers of Other Languages (ESOL) program. Additionally, the initial assessment of the English proficiency of three of the eight students was not made until August 2003, and a fourth student was Fluent English Speaking (FES) and did not have documentation justifying her continued placement in ESOL.
- b. The files for three students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We also noted that one of the students was Fluent English Speaking (FES) and one was beyond the maximum six-year period allowed for ESOL funding.

We made the following audit adjustments:

101 Basic K-3	7.5000	
102 Basic 4-8	3.5000	
130 ESOL	<u>(11.0000)</u>	.0000

60. [Ref. 105102] One student reported in the February survey had withdrawn from school before that survey and should not have been reported with the survey's results.

We made the following audit adjustment:

111 Grades K-3 with ESE Services	<u>(.5000)</u>	(.5000)
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61. [Ref. 105103] One Exceptional student in the October and February surveys was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:

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

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

SCHEDULE D (Continued)

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Findings

Endeavour Elementary Magnet School (#1051) (Continued)

62. [Ref. 105104] The teacher's attendance log for one student in the Hospital and Homebound program in the February survey did not adequately support the number of Class Minutes, Weekly (CMW) that had been reported for the student. The student was reported for 270 CMW or .0900 FTE; however, the teacher's attendance log supported only 120 CMW or .0400 FTE. We made the following audit adjustment:

255 ESE Support Level 5	(.0500)	(.0500)
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63. [Ref. 105172/74] Two teachers taught Language Arts to classes which included ten Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. However, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teacher's out-of-field status. Additionally, one of the teachers had not earned the six hours of college credit required in another out-of-field area, for which the teacher had been appointed during the previous school year. We made the following audit adjustments:

<u>Ref. 105172</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
 <u>Ref. 105174</u>		
101 Basic K-3	3.5000	
130 ESOL	(3.5000)	.0000

64. [Ref. 105173] The parents of the students who were taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Endeavour Elementary Magnet School (#1051)</u></b> (Continued)		
101 Basic K-3	3.4500	
102 Basic 4-8	7.4800	
111 Grades K-3 with ESE Services	(3.4500)	
112 Grades 4-8 with ESE Services	<u>(7.4800)</u>	.0000
		<u>(.5500)</u>
 <b><u>Golfview Elementary Magnet School (#1071)</u></b>		
65. [Ref. 107101] <u>Two students in the February survey had withdrawn from school before that survey and should not have been reported with the survey's results. We made the following audit adjustments:</u>		
102 Basic 4-8	(.5000)	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	(1.0000)
 66. [Ref. 107102] <u>One Exceptional student in the February survey was absent the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	<u>(.0200)</u>	(.0200)
 67. [Ref. 107103] <u>The files for two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain a LEP Student Plan that was valid for those surveys. We also noted that one of the students had been dismissed from ESOL prior to survey, and the other student was evaluated between surveys and determined to be Fluent English Speaking (FES). We made the following audit adjustments:</u>		
102 Basic 4-8	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

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



**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b><u>Golfview Elementary Magnet School (#1071)</u></b> (Continued)		
68. [Ref. 107104/07] <u>Seven Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:</u>		
<u>Ref. 107104</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	2.0000	
255 ESE Support Level 5	<u>(3.0000)</u>	.0000
<u>Ref. 107107</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
69. [Ref. 107105] <u>The file for one Exceptional student in the February survey did not contain a Matrix of Services form that was valid for that survey. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
70. [Ref. 107171/72/73] <u>Three teachers taught Language Arts to classes which included five Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 107171</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Golfview Elementary Magnet School (#1071)</u></b> (Continued)		
Ref. 107172		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
Ref. 107173		
101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	<u>.0000</u>
		<u>(1.0200)</u>
<b><u>Fairglen Elementary School (#1091)</u></b>		
71. [Ref. 109101] <u>Ten Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. We also noted that the Matrix forms for two of the students had expired prior to the February survey. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	7.0000	
254 ESE Support Level 4	<u>(9.0000)</u>	.0000
72. [Ref. 109102] <u>The file for one Exceptional student in the February survey did not contain an Individual Education Plan (IEP) that was valid for that survey. We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
73. [Ref. 109103] <u>One Limited English Proficient (LEP) student in the October survey was reported incorrectly in program no. 102 (Basic 4-8). We made the following audit adjustments:</u>		
102 Basic 4-8	(.5000)	
130 ESOL	<u>.5000</u>	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Fairglen Elementary School (#1091)** (Continued)

74. [Ref. 109171] One teacher taught Language Arts to a class which included two Limited English Proficient (LEP) students during the school terms covered by the February survey. However, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.7000	
130 ESOL	(.7000)	.0000
		<u>.0000</u>

**Cocoa High School (#1121)**

75. [Ref. 112174] One Basic teacher, who taught Math to a class which included two Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, had not earned any of the required 60 in-service points in English for Speakers of Other Languages (ESOL) strategies. However, since the students in question are cited and adjusted in finding no. 76 below, no audit adjustments were made here.

.0000

76. [Ref. 112101] The Limited English Proficient (LEP) Student Plans were missing for six LEP students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys. We also noted that two of the students were beyond the maximum six-year period permitted for ESOL funding, had not been re-assessed for the 2002-2003 school year, and did not have evidence that their parents were notified of their ESOL-placement. Additionally, the English proficiency of one of the students was not re-assessed prior to the student's continued ESOL-placement for the 2002-2003 school year. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Cocoa High School (#1121)** (Continued)

103 Basic 9-12	3.9732	
130 ESOL	<u>(3.9732)</u>	.0000

77. [Ref. 112102] The Limited English Proficient (LEP) Student Plan for one student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was dated January 10, 2003, approximately three months after the October survey. We also noted that the student was determined to be Fluent English Speaking (FES) prior to the February survey. We made the following audit adjustments:

103 Basic 9-12	.7736	
130 ESOL	<u>(.7736)</u>	.0000

78. [Ref. 112103] Documentation to support the attendance of two dual-enrolled students in the October and February surveys could not be located. We also noted that the number of instructional minutes provided in the students' dual-enrolled courses was not documented. We made the following audit adjustment:

103 Basic 9-12	<u>(1.0583)</u>	(1.0583)
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79. [Ref. 112104] The reported number of Class Minutes, Weekly (CMW) for four students in the Hospital and Homebound program in the October and February surveys was overstated. The students were reported for between 1,455 CMW and 1,500 CMW, but were provided only 360 CMW. We also noted that the Matrix of Services form and the physician's statement for one of the students were missing and could not be located and two students were not reported in accordance with their Matrix forms. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.3401)	
254 ESE Support Level 4	.8884	
255 ESE Support Level 5	<u>(1.7552)</u>	(1.2069)

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Cocoa High School (#1121) (Continued)</b>	
80. [Ref. 112105] <u>The Individual Educational Plans (IEPs) for three students in the October survey were missing and could not be located. We made the following audit adjustments:</u>	
103 Basic 9-12	1.5000
113 Grades 9-12 with ESE Services	(.5000)
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
81. [Ref. 112106] <u>Four students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	3.0000
254 ESE Support Level 4	<u>(3.0000)</u>
	.0000
82. [Ref. 112107] <u>The Matrix of Services form for one student in program no. 255 (ESE Support Level 5) in the October survey was incomplete. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
83. [Ref. 112108] <u>The Matrix of Services form for one student in program no. 254 (ESE Support Level 4) in the October survey was missing and could not be located. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
84. [Ref. 112109] <u>The Individual Educational Plan (IEP) for one Exceptional student in the October and February surveys was signed by only one of the two required professionals. We made the following audit adjustments:</u>	

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Cocoa High School (#1121) (Continued)</b>		
103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
85. [Ref. 112111/12] <u>The course schedules for 19 Vocational students in on-the-job-training (OJT) programs in the October and February surveys were funded using an incorrect priority. The students' off-site OJT time was funded before their on-campus instructional time. We also noted that the timecards for three of the students were missing and could not be located. We made the following audit adjustments:</u>		
<u>Ref. 112111</u>		
103 Basic 9-12	4.1430	
300 Vocational 6-12	(4.1430)	.0000
<u>Ref. 112112</u>		
103 Basic 9-12	.4691	
300 Vocational 6-12	(.9821)	(.5130)
86. [Ref. 112171] <u>The parents of the students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
103 Basic 9-12	7.0932	
254 ESE Support Level 4	(.9349)	
255 ESE Support Level 5	(6.1583)	.0000
87. [Ref. 112172] <u>An invalid social security number was reported for one teacher who taught four courses during the October and February surveys; consequently, we could not determine the identity and qualifications of this teacher. We made the following audit adjustments:</u>		
103 Basic 9-12	.6425	
113 Grades 9-12 with ESE Services	(.5441)	
130 ESOL	(.0984)	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Cocoa High School (#1121)** (Continued)

88. [Ref. 112173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Biology and Physical Education, but taught one course which required certification in CPR. We made the following audit adjustments:

103 Basic 9-12	.0128	
113 Grades 9-12 with ESE Services	<u>(.0128)</u>	.0000

89. [Ref. 112175] The notification letter sent to the parents of students taught by one out-of-field teacher was not dated; consequently, we could not determine whether the notification was effective for the October and February surveys. We made the following audit adjustments:

103 Basic 9-12	4.3714	
113 Grades 9-12 with ESE Services	<u>(4.3714)</u>	.0000
		<u>(2.7782)</u>

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

90. [Ref. 202101] The course schedules for 15 Vocational students in on-the-job-training (OJT) programs in the October and February surveys were funded using an incorrect priority. The students' off-site OJT time was funded before their on-campus instructional time. We also noted that the timecards for three of these students were missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	1.5102	
300 Vocational 6-12	<u>(1.5102)</u>	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

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

91. [Ref. 202102] We noted the following exceptions involving three students: one Basic student and one Limited English Proficient (LEP) student in the February survey had withdrawn from school prior to the survey and should not have been reported with the survey's results, and the timecard for one Vocational student in an on-the-job-training (OJT) program in the October survey was missing and could not be located.

We made the following audit adjustments:

103 Basic 9-12	(.6332)	
113 Grades 9-12 with ESE Services	(.1834)	
130 ESOL	(.1834)	
300 Vocational 6-12	(.1834)	(1.1834)

92. [Ref. 202103] We noted the following exceptions involving two students in the English for Speakers of Other Languages (ESOL) program: one student was Fluent English Speaking (FES) and did not have documentation justifying his ESOL-placement, and one student's LEP Student Plan was not dated or properly completed and there was no evidence of parental notification in the student's file. We made the following audit adjustments:

103 Basic 9-12	.5835	
130 ESOL	(.5835)	.0000

93. [Ref. 202104] Three Exceptional students in the February survey were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

254 ESE Support Level 4	(1.1200)	
255 ESE Support Level 5	1.1200	.0000

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



**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

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

94. [Ref. 202105] We noted the following exceptions involving five Exceptional students in the Hospital and Homebound program: tele-courses taken by two of the five students were reported incorrectly in program no. 255 (ESE Support Level 5), and the remaining three students were reported for either more or less instructional time than was provided to them during the survey week concerned. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.3400	
255 ESE Support Level 5	(.4600)	(.1200)

95. [Ref. 202106] One Exceptional student in the February survey was not enrolled in school during the survey period and should not have been included with the survey's results. Additionally, the student did not have a valid Individual Educational Plan (IEP) and Matrix of Services form for the February survey. We made the following audit adjustment:

255 ESE Support Level 5	(.5000)	(.5000)
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96. [Ref. 202171/73/74/75] Four Basic teachers taught 11 Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, none of the teachers had earned the required 60 in-service training points in English for Speakers of Other Languages (ESOL) strategies. One teacher had earned 10 points, one had earned 48 points, and the remaining two teachers had not earned any points. We made the following audit adjustments:

<u>Ref. 202171</u>		
103 Basic 9-12	.4585	
130 ESOL	(.4585)	.0000
<u>Ref. 202173</u>		
103 Basic 9-12	.4334	
130 ESOL	(.4334)	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Palm Bay Senior High School (#2021)</u></b> (Continued)		
<u>Ref. 202174</u>		
103 Basic 9-12	.4001	
130 ESOL	<u>(.4001)</u>	.0000
<u>Ref. 202175</u>		
103 Basic 9-12	.2751	
130 ESOL	<u>(.2751)</u>	.0000
97. [Ref. 202172] <u>The parents of the students taught by one out-of-field teacher were not notified of the teacher's out-of-field status until December 2002, approximately two months after the October survey; consequently, the notification was not effective for that survey. We made the following audit adjustments:</u>		
103 Basic 9-12	4.6858	
113 Grades 9-12 with ESE Services	<u>(.4001)</u>	
254 ESE Support Level 4	<u>(3.8958)</u>	
255 ESE Support Level 5	<u>(.3899)</u>	.0000
98. [Ref. 202176] <u>One teacher taught Language Arts to a class which included five Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. However, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
103 Basic 9-12	.5502	
130 ESOL	<u>(.5502)</u>	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

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

99. [Ref. 202177] The notification letter for one out-of-field teacher was not dated and did not correctly and adequately disclose the teacher’s out-of-field subject area. The teacher held certification in English, was out-of-field with regard to Limited English Proficient (LEP) students, and needed the English for Speakers of Other Languages (ESOL) endorsement. The notification letter did not disclose that the teacher needed the ESOL endorsement and incorrectly stated that English was “a subject outside her field of certification.” We made the following audit adjustments:

103 Basic 9-12	.8002	
130 ESOL	(.8002)	.0000
		<u>(1.8034)</u>

**Lockmar Elementary School (#2111)**

100. [Ref. 211101] Five Exceptional students in the October and February surveys were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

111 Grades K-3 with ESE Services	3.0984	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(1.5984)	.0000

101. [Ref. 211171/72] Two teachers were not properly certified or licensed to provide language therapy to seven Exceptional students during the school terms covered by the October and February surveys and were not approved by the School Board to teach out-of-field. The teachers were certified in Varying Exceptionalities and Mentally Handicapped. We also noted that the parents of the students taught by these teachers were not notified of the teachers’ out-of-field status. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Lockmar Elementary School (#2111)** (Continued)

Ref. 211171

101 Basic K-3	.1334	
102 Basic 4-8	1.1517	
111 Grades K-3 with ESE Services	(.1334)	
112 Grades 4-8 with ESE Services	<u>(1.1517)</u>	.0000

Ref. 211172

101 Basic K-3	.2250	
102 Basic 4-8	.5000	
111 Grades K-3 with ESE Services	(.2250)	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

102. [Ref. 211173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Visually Impaired, but taught courses which required Elementary Education certification, the English for Speakers of Other Languages (ESOL) endorsement, and the Orientation Mobility endorsement. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	5.7633	
111 Grades K-3 with ESE Services	(5.2633)	
130 ESOL	(.5000)	
255 ESE Support Level 5	<u>(.0650)</u>	<u>(.0650)</u>
		<u>(.0650)</u>

**Riviera Elementary School (#2171)**

103. [Ref. 217101/03/04] We noted the following exceptions involving 15 students in the English for Speakers of Other Languages (ESOL) program: the course schedules for 14 students in the October survey were reported incorrectly in both Basic education and ESOL rather than being reported entirely in ESOL, and 1 student in the February survey had been dismissed from ESOL in May 2001, over two years prior to that survey.

*Finding continues on next page.*

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Riviera Elementary School (#2171)** (Continued)

We also noted the following additional exceptions involving 3 of the aforementioned 14 students: 1 had been dismissed from ESOL on August 28, 2002; the file for 1 did not contain documentation that the student's parents had been notified of their child's ESOL-placement; and 1, who was also in the February survey, had withdrawn from school prior to the February survey. We made the following audit adjustments:

<u>Ref. 217101</u>		
101 Basic K-3	(.7500)	
102 Basic 4-8	(1.0500)	
130 ESOL	<u>1.8000</u>	.0000
<u>Ref. 217103</u>		
102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000
<u>Ref. 217104</u>		
102 Basic 4-8	<u>(.5000)</u>	(.5000)

104. [Ref. 217171/72/73/74/75] Five teachers taught Language Arts to classes which included 13 Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. However, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by one of the teachers were not notified of the teacher's out-of-field status and the notification for another of the teachers was not made until May 12, 2003, approximately three months after the February survey. We made the following audit adjustments:

<u>Ref. 217171</u>		
101 Basic K-3	2.5500	
130 ESOL	<u>(2.5500)</u>	.0000

*Audit adjustments continue on next page.*

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Riviera Elementary School (#2171)</u></b> (Continued)		
<u>Ref. 217172</u>		
102 Basic 4-8	3.4000	
130 ESOL	<u>(3.4000)</u>	.0000
<u>Ref. 217173</u>		
101 Basic K-3	.8500	
130 ESOL	<u>(.8500)</u>	.0000
<u>Ref. 217174</u>		
101 Basic K-3	1.7000	
130 ESOL	<u>(1.7000)</u>	.0000
<u>Ref. 217175</u>		
101 Basic K-3	2.5500	
130 ESOL	<u>(2.5500)</u>	<u>.0000</u>
		<u>(.5000)</u>
<b><u>Bayside High School (#2211)</u></b>		
105. [Ref. 221171] <u>The parents of the students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. Since the students taught by this teacher have already been cited and adjusted in finding no. 2, no audit adjustments were made here.</u>		
		.0000
106. [Ref. 221101] <u>The reported course schedule for one student in the October survey did not include the student's fourth period dual-enrolled course; consequently, the student's schedule was under-funded. We made the following audit adjustment:</u>		
103 Basic 9-12	<u>.0917</u>	.0917

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Bayside High School (#2211)** (Continued)

107. [Ref. 221102] Two students were reported incorrectly in the English for Speakers of Other Languages (ESOL) program in the October and February surveys. One of the students was Fluent English Speaking (FES) and the other was beyond the six-year period permitted for ESOL funding. We made the following audit adjustments:

103 Basic 9-12	.4002	
130 ESOL	(,4002)	.0000

108. [Ref. 221103] We noted the following exceptions involving four Exceptional students: three students in the October survey were not reported in accordance with their *Matrix of Services* forms and the form for the fourth student, who was reported in the February survey, was over three years old and was not valid for that survey. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.0000	
113 Grades 9-12 with ESE Services	(,5000)	
254 ESE Support Level 4	1.0000	
254 ESE Support Level 4	(,5000)	
255 ESE Support Level 5	(1,0000)	.0000

109. [Ref. 221104] Four Exceptional students (two in the October survey and two in the February survey) were incorrectly reported in the Hospital and Homebound program, as follows: two students did not receive any instruction during survey week and one of these two was not placed in the program until after survey; one student was provided only on-campus instruction for one period per day; and one student was reported for more instructional time at his home than was provided. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.1084	
255 ESE Support Level 5	(,5884)	(.4800)

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Bayside High School (#2211)** (Continued)

110. [Ref. 221105] The timecards for six students in on-the-job-training (OJT) in the October and February surveys did not support the students' reported OJT time. The timecards for two of the students were missing and the timecards for the remaining four students indicated that they did not work during the survey period. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.2082)	
300 Vocational 6-12	(.7406)	(.9488)
		(1.3371)

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

111. [Ref. 301174] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Family/Consumer Science, but taught one course which required certification in Pre-K Primary Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. Since the course involved was reported in Basic education, no audit adjustments were necessary.

.0000

112. [Ref. 301101] The reported course schedules for 27 students (5 of whom were in our sample) did not include one dual-enrolled course; consequently, the students' schedules were under-funded. We made the following audit adjustment:

103 Basic 9-12	2.1682	2.1682
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*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

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

113. [Ref. 301102] Two students in the October and February surveys were reported incorrectly in the English for Speakers of Other Languages (ESOL) program. One of the students was Fluent English Speaking (FES) and one was beyond the maximum six-year period permitted for ESOL funding. We made the following audit adjustments:

103 Basic 9-12	.5719	
130 ESOL	(.5719)	.0000

114. [Ref. 301103] The course schedules for four students in the Hospital and Homebound program in the October and February surveys were reported incorrectly. We noted the following exceptions:

- a. One student in the October survey was approved for placement in the Hospital and Homebound program on the last day of the October survey, but did not receive homebound instruction on that day. We also noted that the student’s physician statement was dated after the survey.
- b. Two students (one in the October survey and one in the February survey) were reported using scheduled instructional time as defined by the school’s bell schedule rather than using the students’ actual contact time with the homebound instructor.
- c. One student in the October and February surveys was not placed in the program until October 15, 2002, four days after the October survey. We also noted that the student was provided 1.5 hours of homebound instruction during the week of the February survey, but was not reported for this time.

We made the following audit adjustments:

103 Basic 9-12	.7303	
113 Grades 9-12 with ESE Services	1.4700	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.6304)	(.4301)

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

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

115. [Ref. 301104] Eight students in the October and February surveys were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.0000	
113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	(3.4333)	
254 ESE Support Level 4	2.5000	
255 ESE Support Level 5	2.9333	
255 ESE Support Level 5	(2.5000)	.0000

116. [Ref. 301105] The course schedules for two students (one in the October survey and one in the February survey) were incorrectly reported. The schedule for the student in the October survey was reported in both Basic education and Exceptional education, but should have been reported entirely in Exceptional education. The student in the February survey was reported for one period of homebound instruction and five periods of on-campus instruction; however, the student did not receive homebound instruction until after that survey. We made the following audit adjustments:

103 Basic 9-12	(.3049)	
113 Grades 9-12 with ESE Services	.4031	.0982

117. [Ref. 301171/73/76/77] We noted the following exceptions involving four teachers:

- a. Two teachers were not properly certified and were not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. One teacher held certification in Biology and one held certification in Hearing Impaired and Psychology; however, they taught courses which required certification in Chemistry and Visually Impaired, respectively.

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

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

Additionally, one of the teachers taught Limited English Proficient (LEP) students, but had not earned any of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies. We further noted that the parents of the students taught by the other teacher were not notified of the teacher’s out-of-field status.

- b. Two teachers taught Limited English Proficient (LEP) students; however, one had not earned any of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies and one had earned only 18 points.

We made the following audit adjustments:

<u>Ref. 301171</u>		
103 Basic 9-12	1.2422	
113 Grades 9-12 with ESE Services	(.7704)	
130 ESOL	(.4718)	.0000
 <u>Ref. 301173</u>		
103 Basic 9-12	.0950	
254 ESE Support Level 4	(.0750)	
255 ESE Support Level 5	(.0200)	.0000
 <u>Ref. 301176</u>		
103 Basic 9-12	1.0353	
130 ESOL	(1.0353)	.0000
 <u>Ref. 301177</u>		
103 Basic 9-12	.1968	
130 ESOL	(.1968)	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

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

118. [Ref. 301172] One teacher taught Language Arts to a class which included five Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. However, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	.8604	
130 ESOL	(.8604)	.0000
		<u>1.8363</u>

**Mila Elementary School (#4031)**

119. [Ref. 403101] One Exceptional student in the October and February surveys was not reported in accordance with his Matrix of Services form. We made the following audit adjustments:

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

120. [Ref. 403171/72] Two teachers taught Language Arts to classes which included four Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. However, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Mila Elementary School (#4031)</u></b> (Continued)		
<u>Ref. 403171</u>		
101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
<u>Ref. 403172</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>Herbert C. Hoover Middle School (#6082)</u></b>		
121. [Ref. 608201] <u>Two Exceptional students in the October and February surveys were not reported in accordance with their <i>Matrix of Services</i> form. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	
255 ESE Support Level 5	<u>1.0000</u>	.0000
122. [Ref. 608202] <u>The reported course schedules for two students in the October and February surveys (one of whom was in our sample) overstated the number of Class Minutes, Weekly (CMW) in the students' fourth period class. We made the following audit adjustments:</u>		
102 Basic 4-8	.2000	
130 ESOL	<u>(.2000)</u>	.0000
123. [Ref. 608203] <u>The reported course schedule for one Exceptional student was under-funded. The student's sixth period, course no. 1400010 (Peer Counseling 2) was not reported for FTE funding resulting in the student not being reported for a full .5000 FTE. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	<u>.0064</u>	.0064

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Herbert C. Hoover Middle School (#6082)** (Continued)

124. [Ref. 608271/73] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 608271</u>		
102 Basic 4-8	.1768	
130 ESOL	<u>(.1768)</u>	.0000
<u>Ref. 608273</u>		
102 Basic 4-8	.3536	
130 ESOL	<u>(.3536)</u>	.0000

125. [Ref. 608272] One teacher taught Language Arts to a class which included one Limited English Proficient (LEP) student during the school terms covered by the October and February surveys. However, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We further noted that the teacher had been approved by the School Board in a previous school year to teach Gifted students out-of-field, but did not subsequently earn the required six hours of college credit toward certification in Gifted education. We made the following audit adjustments:

102 Basic 4-8	.1768	
130 ESOL	<u>(.1768)</u>	.0000
		<u>.0064</u>

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

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

126. [Ref. 614101] We noted the following exceptions involving three Limited English Proficient (LEP) students in the October and February surveys: the parents of two students were not notified of their children’s placement in the English for Speakers of Other Languages (ESOL) program, and the course schedule for one student was reported in program no. 101 (Basic K-3) rather than in program no. 130 (ESOL). We made the following audit adjustments:

101 Basic K-3	2.0000	
102 Basic 4-8	(.5000)	
130 ESOL	.5000	
130 ESOL	<u>(2.0000)</u>	.0000

127. [Ref. 614102/04] Four Exceptional students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

<u>Ref. 614102</u>		
111 Grades K-3 with ESE Services	(.3900)	
254 ESE Support Level 4	1.3900	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
 <u>Ref. 614104</u>		
111 Grades K-3 with ESE Services	(.0600)	
255 ESE Support Level 5	<u>.0600</u>	.0000

128. [Ref. 614103] The course schedule for one pre-kindergarten student in the October and February surveys was incorrectly reported for .3900 FTE in program no. 255 (ESE Support Level 5). This reporting was intended to reflect an increase in the student’s instructional services from 60 minutes per week at a private day care center to 1,170 minutes in an elementary school setting; however, this increase in services was not effective until October 16, 2002, five days after the October survey. We also noted that a new Matrix of Services form was not prepared to reflect the increased services. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

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

111 Grades K-3 with ESE Services	.3900	
255 ESE Support Level 5	(.7600)	(.3700)

129. [Ref. 614171/72/73] Three teachers taught Language Arts to classes which included five Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. However, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 614171</u>		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
<u>Ref. 614172</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
<u>Ref. 614173</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		(.3700)

**Palm Bay Academy Charter School (#6501)**

130. [Ref. 650101] Two Limited English Proficient (LEP) students in the October survey were reported incorrectly in program no. 102 (Basic 4-8). The students should have been reported in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

102 Basic 4-8	(1.0000)	
130 ESOL	1.0000	.0000

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



**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Palm Bay Academy Charter School (#6501) (Continued)**

131. [Ref. 650172] One teacher taught Language Arts to a class which included one Limited English Proficient (LEP) student during the school term covered by the February survey. However, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
		<u>.0000</u>

**Explorer Elementary Middle Charter School (#6503)**

132. [Ref. 650301] The course schedule for one Exceptional student in the Hospital and Homebound program was reported for less instructional time than was shown by the contact logs of the homebound instructor. The student was reported for 240 Class Minutes, Weekly (CMW) or .0800 FTE; however, the contact logs supported 600 CMW or .2000 FTE. We made the following audit adjustment:

255 ESE Support Level 5	.1200	.1200
		<u>.1200</u>

**Milestones Community Charter School (#6505)**

133. [Ref. 650501] The timecard for one Exceptional student in an on-the-job-training program in the February survey was missing and could not be located. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
-----------------------------------	---------	---------

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Milestones Community Charter School (#6505) (Continued)**

134. [Ref. 650502] The file for one Exceptional student in the Hospital and Homebound program in the October and February surveys did not contain a *Matrix of Services* form or a physician’s statement attesting to the student's need for placement in the Hospital and Homebound program. We also noted that the student was reported in the February survey for a full .5000 FTE, but the student’s actual contact time with homebound instructor during the February survey week was only 60 Class Minutes Weekly (CMW) or .0200 FTE. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5200	
255 ESE Support Level 5	<u>(1.0000)</u>	(.4800)

135. [Ref. 650503] Three students in the October and February surveys were not reported in accordance with their *Matrix of Services* forms. We also noted that the form for one of the students had expired. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	(.5000)	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.5000)</u>	
255 ESE Support Level 5	<u>1.0000</u>	.0000

136. [Ref. 650571] One teacher of nine courses during the school terms covered by the October and February surveys did not hold a Florida teaching certificate. We made the following audit adjustments:

103 Basic 9-12	3.7900	
113 Grades 9-12 with ESE Services	<u>(3.4900)</u>	
130 ESOL	<u>(.2000)</u>	
300 Vocational 6-12	<u>(.1000)</u>	.0000

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Milestones Community Charter School (#6505) (Continued)**

137. [Ref. 650572/73/74/75] Four teachers who taught during the school terms covered by the October and February surveys were not properly certified, were not approved by the School Board to teach out-of-field, and did not have parental notifications made on their behalf. Specifically:

- a. One teacher held certification in Business Education, but taught one course which required Elementary Education certification and the English for Speakers of Other Languages (ESOL) endorsement. We made the following audit adjustments:

<u>Ref. 650572</u>		
102 Basic 4-8	6.4450	
112 Grades 4-8 with ESE Services	(5.9450)	
130 ESOL	(.5000)	.0000

- b. One teacher held certification in Specific Learning Disabilities, but taught four courses which required English or Social Science certification, and the English for Speakers of Other Languages (ESOL) endorsement. We made the following audit adjustments:

<u>Ref. 650573</u>		
102 Basic 4-8	4.7000	
112 Grades 4-8 with ESE Services	(3.9000)	
130 ESOL	(.8000)	.0000

- c. One teacher held certification in Specific Learning Disabilities, but taught one course which required Elementary Education certification and the English for Speakers of Other Languages (ESOL) endorsement. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>			<b>Net Audit Adjustment (Unweighted FTE)</b>
<b><u>Milestones Community Charter School (#6505)</u></b> (Continued)			
<u>Ref. 650574</u>			
102 Basic 4-8	5.9800		
112 Grades 4-8 with ESE Services	(4.9800)		
130 ESOL	(1.0000)		.0000
d. <u>One teacher held certification in Health and Psychology, but taught three courses which required certification in Science. Additionally, the teacher taught one Limited English Proficient (LEP) student; however, the teacher had not earned any of the required 60 in-service training points in English for Speakers of Other Languages (ESOL) strategies. We made the following audit adjustments:</u>			
<u>Ref. 650575</u>			
103 Basic 9-12	3.1000		
113 Grades 9-12 with ESE Services	(2.9000)		
130 ESOL	(2.0000)		.0000
			(.9800)
			(294.4994)

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

SCHEDULE E

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2003

Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who were in membership and attendance during survey are reported for FEFP-funding; (2) appropriate documentation is maintained to support the reporting of all students, particularly those in the English for Speakers of Other Languages (ESOL) program, Exceptional education, and on-the-job-training (OJT); (3) Exceptional students are reported as authorized by their *Individual Education Plans* (IEPs) and *Matrix of Services* forms; (4) only those courses that are eligible for ESOL funding are reported in that program; (5) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (6) the parents of the students taught by out-of-field teachers are notified of those out-of-field appointments prior to the teachers' classes being reported for FEFP-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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Attendance and Reporting

- Section 1011.60, F.S. .... Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.61, F.S. .... Definitions
- Section 1011.62, F.S. .... Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. .... FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records
- Section 1003.23, F.S. .... Attendance Records and Reports
- Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records
- Rule 6A-1.044(3)&(6)(c), F.A.C. ... Pupil Attendance Records
- FTE General Instructions 2002-2003
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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

**SCHEDULE E (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2003

**Regulatory Citations** (Continued)

English for Speakers of Other Languages (ESOL)

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

Vocational On-the-Job Attendance

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

Exceptional Education

- Section 1003.57(5), F.S. ....Exceptional Students Instruction
- Section 1011.62, F.S. ....Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. ....Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. ....Development of Individual Educational Plans for Exceptional Students
- Rule 6A-6.03029, F.A.C. ....Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C. ....Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C. ....Identification and Assignment of Exceptional Students to Special Programs
- Rule 6A-6.0334, F.A.C. ....Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. ....Special Programs and Procedures for Exceptional Students

Vocational Placement

- Section 1011.62(1)(k), F.S. ....Funds for Operation of Schools; Instructions in Exploratory Education
- Rule 6A-6.065, F.A.C. ....Instructional Components of Vocational Education

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. ....Definitions of Terms in Vocational Education Program
- FTE General Instructions 2002-2003

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

**SCHEDULE E (Continued)**

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2003

**Regulatory Citations** (Continued)

Teacher Certification

- Section 1003.56, F.S. .... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. .... Education For Speakers of Other Languages
- Section 1012.42(2), F.S. .... Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. .... Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. .... Noncertificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. .... Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. .... Instructional Personnel Certification
- Rule 6A-6.0521, F.A.C. .... Definitions and Requirements Which Apply to All Dropout Prevention Programs

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

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**SCHEDULE F**

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2003

*Management agreed with our findings and recommendations, except for finding nos. 51 and 57, as discussed below. A copy of management's response may be found on page 93 of this report. The additional documentation submitted with that response has not been reproduced in this report, but is available at the offices of the District.*

**Finding No. 51 (Ref. 102803)**

This finding cites the District for exceptions involving the *Matrix of Services* forms for seven Exceptional students. The *Matrix* forms for five of the seven students did not indicate the individual services to be provided to the students and the forms for the other two students were not valid for the survey concerned.

Management's Response – Management contests our finding's audit adjustments for the five students whose *Matrix* forms were deficient. Management concedes the accuracy of our finding, but contends that the five students were nevertheless appropriately placed and served in Exceptional education. Accordingly, management believes the audit adjustments for these five students should be restored.

Auditor's Resolution – Our finding did not address the delivery of Exceptional services to the five students in question, but concerned only their deficient *Matrix* forms. Since management has confirmed the accuracy of our finding regarding the students' *Matrix* forms, our finding stands as presented herein.

**Finding No. 57 (Ref. 102972 and 102975)**

This finding cites the District for three teachers who were not certified.

Management's Response – Management contends that two of the three teachers cited in our finding were actually only substitute teachers who assisted a certified teacher. Accordingly, management believes the audit adjustments for these two teachers should be restored.

Auditor's Resolution – The two teachers cited in our finding were identified in letters sent to parents as “your child's teacher.” The letters did not describe the teachers as being substitutes or mention any assisted-teaching arrangements for the surveys concerned. We also noted that the certified teachers identified in management's response did not become certified until after those surveys. We concluded, after considering the aforementioned circumstances, that there was insufficient evidence to support a restoration of our finding's audit adjustments. Accordingly, our finding stands as presented herein.

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



Brevard County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2003

**NOTE A - SUMMARY**

A summary discussion of the essential features of the Brevard County District School Board, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

**1. Brevard County District School Board**

The Brevard County District School Board was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Brevard County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Brevard County. For the fiscal year ended June 30, 2003, the District operated 107 schools, reported 71,451.26 unweighted full-time equivalent (FTE) students, and received approximately \$210 million in State FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

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

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

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2003

**NOTE A - SUMMARY** (Continued)

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

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

**4. Calculation of FEFP Funds**

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

**5. FTE Surveys**

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2002-2003 school year were conducted during and for the following weeks: survey one was performed for July 15-19, 2002; survey two was performed for October 7-11, 2002; survey three was performed for February 3-7, 2003; and survey four was performed for June 16-20, 2003.

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2003

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (6-12).

**7. Statutes and Rules**

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 1000, F.S. .... K-20 General Provisions
- Chapter 1001, F.S. .... K-20 Governance
- Chapter 1002, F.S. .... Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. .... Public K-12 Education
- Chapter 1006, F.S. .... Support for Learning
- Chapter 1007, F.S. .... Articulation and Access
- Chapter 1010, F.S. .... Financial Matters
- Chapter 1011, F.S. .... Planning and Budgeting
- Chapter 1012, F.S. .... Personnel
- Chapter 6A-1, F.A.C. .... Finance and Administration
- Chapter 6A-3, F.A.C. .... Transportation
- Chapter 6A-4, F.A.C. .... Certification
- Chapter 6A-6, F.A.C. .... Special Programs I

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules. The following schools were in our sample:

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2003

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible Reporting of Title 1 Pre-K Students	1
- Ineligible ESOL Courses	2
1. Titusville High School	3 through 13
2. Oakpark Elementary School	14 through 18
3. Apollo Elementary School	19 and 20
4. Coquina Elementary School	21 through 27
5. Devereux Center at Whispering Hills	28
6. Andrew Jackson Middle School	29
7. Imperial Estates Elementary School	30 through 32
8. Astronaut High School	33 through 38
9. Space Coast Junior Senior High School	39 through 43
10. Detention Center	44 through 47
11. Devereau Hospital and Children's Center	48 through 53
12. Riverdale Country Day School	54 through 58
13. Endeavour Elementary Magnet School	59 through 64
14. Golfview Elementary Magnet School	65 through 70
15. Fairglen Elementary School	71 through 74
16. Cocoa High School	75 through 89
17. Palm Bay Senior High School	90 through 99
18. Lockmar Elementary School	100 through 102
19. Riviera Elementary School	103 and 104
20. Bayside High School	105 through 110
21. Eau Gallie High School	111 through 118
22. Mila Elementary School	119 and 120
23. Herbert C. Hoover Middle School	121 through 125
24. Dr. W. J. Creel Elementary School	126 through 129
25. Palm Bay Academy Charter School	130 and 131
26. Explorer Elementary Middle Charter School	132
27. Milestones Community Charter School	133 through 137



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

## INDEPENDENT AUDITOR'S REPORT BREVARD COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated November 13, 2003, that the Brevard County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003. These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. 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 and the standards 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 FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

In our opinion, the Brevard County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003.

The results of our examination disclosed instances of noncompliance with the FEFP requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information 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 the Brevard County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive, flowing style.

William O. Monroe, CPA  
May 21, 2004

**SCHEDULE A**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population <sup>1</sup>	869	100.00%	56,993	100.00%
Sample <sup>2</sup>	157	18.07%	781	1.37%
General Tests				
Students w/ Exceptions <sup>3</sup>	-	-	-	-
Net Audit Adjustments	-	-	25	NA
Detailed Tests				
Students w/ Exceptions	-	-	54	(6.91%)
Net Audit Adjustments	-	-	(11)	NA

NA - Not Applicable

<sup>1</sup> The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2003. The District reported 56,993 students in the following ridership categories: 1,491 in IDEA (K-12), Weighted; 255 in IDEA (K-12), Unweighted; 100 in IDEA (PK), Weighted; 723 in PK Other; 172 in Teenage Parents and Infants; 2,623 in Hazardous Walking; 51,235 in Two Miles or More; 4 in Center to Center (Exceptional), Weighted; 148 in Center to Center (Exceptional), Unweighted; and 242 in Center to Center (Vocational). The District also reported operating a total of 869 buses. (IDEA stands for Individuals with Disabilities Education Act.)

<sup>2</sup> See NOTE B.

<sup>3</sup> Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.

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

**SCHEDULE B**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Overview**

The management of the Brevard County District School Board is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures, while not of material impact on the District's compliance, are nevertheless worthy of management's attention and action, as recommended on page 89.

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

*Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2003, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding nos. 1 through 4. Our detailed tests of the specific ridership categories for students sampled from the October, February, and June surveys disclosed the instances of noncompliance discussed in finding nos. 5 through 10.*

**General Tests**

1. [Ref. 51] Our standard examination procedures include the reconciliation of the District's reported student ridership counts for each survey to the supporting records for those surveys. Our reconciliation disclosed discrepancies in the number of students transported on five buses in the October survey and two buses in the February survey. In the October survey: 8\* students on bus no. 1132 were reported in both Hazardous Walking and Two Miles or More, but should have been reported in only Two Miles or More; 14 center-to-center students on bus no. C34 were inadvertently not reported; and the ridership count for Two Miles or More for bus nos. 1210, 1268, and 1291 was understated by a total of 4 students. In the February survey, the ridership count for Two Miles or More for bus nos. 1059 and 1368 was understated by a total of 21 students (10 students and 11 students, respectively). We made the following audit adjustments:

*\*Two of these students were in our student sample and are adjusted in finding no. 5 under our Detailed Tests.*

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



**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**General Tests** (Continued)

**October 2002 Survey**

<u>18 Days-in-Term</u> Center to Center (Exceptional), Unweighted	14
<u>90 Days-in-Term</u> Hazardous Walking	(6)
Two Miles or More	4

**February 2003 Survey**

<u>90 Days-in-Term</u> Two Miles or More	<u>21</u>	33
---	-----------	----

2. [Ref. 52] Our examination procedures included a review of the bus drivers' reports for those buses in the October and February surveys that transported students center to center or were reported for term lengths (i.e., days-in-term) of less than 90 days. Our review disclosed the following exceptions:

a. One hundred and ninety-nine\* Gifted students (73 in the October survey and 126 in the February survey) were reported incorrectly for term lengths of either 75 days, 85 days, or 90 days. We also noted that 35 of the 73 students in the October survey and 60 of the 126 students in the February survey were reported incorrectly in Center to Center (Vocational). All of the students should have been reported for an 18-day term in Center to Center (Exceptional), Unweighted because they were transported only once per week for Gifted instruction at a second school center. We made the following audit adjustments for 181 of the 199\* Gifted students mentioned above:

*\* Eighteen of these students were in our student sample and are adjusted in finding no. 6, subparagraph a. (7 students) and subparagraph b. (11 students), under our Detailed Tests.*

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

**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
<b>General Tests (Continued)</b>		
<b>October 2002 Survey</b>		
<u>18 Days-in-Term</u> Center to Center (Exceptional), Unweighted	<u>66</u>	66
<u>85 Days-in-Term</u> Center to Center (Vocational)	(35)	
<u>90 Days-in-Term</u> Center to Center (Exceptional), Unweighted	<u>(31)</u> <u>(66)</u>	(66)
<b>February 2003 Survey</b>		
<u>18 Days-in-Term</u> Center to Center (Exceptional), Unweighted	<u>115</u>	115
<u>75 Days-in-Term</u> Center to Center (Vocational)	(22)	
<u>90 Days-in-Term</u> Center to Center (Exceptional), Unweighted Center to Center (Vocational)	(55) <u>(38)</u> <u>(115)</u>	(115)

b. The District reported an incorrect number of days-in-term for 48 pre-kindergarten students in the October survey (3 in IDEA (PK), Weighted and 45 in PK Other). All of these students were reported for a term length of 26 days; however, we determined that 41 of the students should have been reported for a 52-day term; 1 should have been reported for a 57-day term; and 6 should have been reported for a 90-day term. We also noted that 1 of the 3 students in IDEA (PK), Weighted was not enrolled in school during survey and should not have been reported. However, this reporting error was offset by another: the District's total reported ridership in PK Other was understated by 1 student. We made the following audit adjustments:

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

**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**General Tests** (Continued)

**October 2002 Survey**

<u>26 Days-in-Term</u>		
IDEA (PK), Weighted	(3)	
PK Other	<u>(45)</u>	
	<u>(48)</u>	(48)
 <u>52 Days-in-Term</u>		
IDEA (PK), Weighted	1	
PK Other	40	
 <u>57 Days-in-Term</u>		
PK Other	1	
 <u>90 Days-in-Term</u>		
IDEA (PK), Weighted	1	
PK Other	<u>5</u>	
	<u>48</u>	48

c. The District reported an incorrect number of days-in-term for 19\* center to center students (8\* in the October survey and 11 in the February survey) who were in either a Community Based Instruction (CBI) program or an Applied Technology program. All of these students were reported for a term length of 90 days; however, they should have been reported for term lengths ranging from 5 days to 72 days. We made the following audit adjustments for 17 of the 19\* students mentioned above:

*\*Two of these students were in our student sample and are adjusted to a 36-day term in finding no. 6, subparagraph a., under our Detailed Tests.*

**October 2002 Survey**

<u>5 Days-in-Term</u>	
Center to Center (Exceptional), Unweighted (to next page)	1

*Audit adjustments continue on next page.*

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

**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<b>Students Transported Net Audit Adjustment</b>
<b>General Tests</b> (Continued)		
<b>October 2002 Survey</b> (Continued)	<i>brought forward . . .</i>	1
<u>36 Days-in-Term</u> Center to Center (Exceptional), Weighted		1
<u>72 Days-in-Term</u> Center to Center (Exceptional), Unweighted		<u>4</u>
		6
<u>90 Days-in-Term</u> Center to Center (Exceptional), Weighted		(1)
Center to Center (Exceptional), Unweighted		<u>(5)</u>
		<u>(6)</u>
		(6)
<b>February 2003 Survey</b>		
<u>5 Days-in-Term</u> Center to Center (Exceptional), Weighted		2
<u>18 Days-in-Term</u> Center to Center (Vocational)		5
<u>36 Days-in-Term</u> Center to Center (Exceptional), Unweighted		1
<u>72 Days-in-Term</u> Center to Center (Exceptional), Unweighted		<u>3</u>
		<u>11</u>
		11
<u>90 Days-in-Term</u> Center to Center (Exceptional), Weighted		(2)
Center to Center (Exceptional), Unweighted		(4)
Center to Center (Vocational)		<u>(5)</u>
		<u>(11)</u>
		(11)

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

**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**General Tests** (Continued)

3. [Ref. 54] We noted that 28\* students were ineligible for the ridership categories in which they reported in the October and June surveys. Twenty-one of the 28 students were reported in Two Miles or More, but lived less than two miles from school and 7 of the 28 were reported in Hazardous Walking, but traveled routes that were not listed on the Hazardous Walking Conditions (ESE-422) report. We determined that 18 of the 21 students in Two Miles or More were eligible to be reported in Hazardous Walking. We made the following audit adjustments for 23 of the 28\* students mentioned above:

*\* Five of these students were in our student sample and are adjusted in finding no. 8 under our Detailed Tests. Four of the five sample students were reported in Two Miles or More and one was reported in Hazardous Walking. One of the sample students in Two Miles or More was eligible for Hazardous Walking and the sample student in Hazardous Walking was not eligible to be reported.*

**October 2002 Survey**

<u>90 Days-in-Term</u>		
Two Miles or More	(17)	
Hazardous Walking	17	
Hazardous Walking	(6)	(6)

4. [Ref. 57] Our examination procedures included a comparison of the rosters of center to center students with the rosters of students on buses that made regular morning and afternoon runs. Our comparison disclosed that two students (one in the October survey and one in the February survey) were reported twice. We made the following adjustments:

**October 2002 Survey**

<u>22 Days-in-Term</u>	
Center to Center (Vocational) <i>(to next page)</i>	(1)

*Audit adjustments continue on next page.*

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

**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
<b>General Tests</b> (Continued)		
<b>February 2003 Survey</b> ( <i>brought forward</i> )	(1)	
<u>90 Days-in-Term</u> Center to Center (Exceptional), Unweighted	(1)	(2)
<b>Net Audit Adjustments from General Tests</b>		<u>25</u>

**Detailed Tests**

5. [Ref. 51] Two\* students in the October survey were reported twice, once in the Hazardous Walking category and once in the Two Miles or More category. We determined that the correct classification for these students was Two Miles or More. We made the following audit adjustment:

*\*Six other students, who also had this exception, are adjusted in finding no. 1 under our General Tests.*

**October 2002 Survey**

<u>90 Days-in-Term</u> Hazardous Walking	(2)	(2)
---	-----	-----

6. [Ref. 52] The number of days-in-term for 20\* students (9 in the October survey and 11 in the February survey) was reported incorrectly as either 90 days or 85 days rather than the correct 36 or 18 days, as discussed below:

a. The 9 students in the October survey were reported as follows: 4 in Center to Center (Exceptional), Unweighted for a 90-day term and 5 in Center to Center (Vocational) for an 85-day term. Two of the 4 Exceptional students should have been reported for an 18-day term and 2 should have been reported for a 36-day term. All 5 of the Vocational students should have been reported for an 18-day term.

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

**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**Detailed Tests** (Continued)

b. The 11 students in the February survey were reported as follows: 6 in Center to Center (Exceptional), Unweighted for a 90-day term and 5 in Center to Center (Vocational) for a 90-day term. All 11 of these students should have been reported for an 18-day term.

*\*One hundred and ninety-eight other students, who also had one of these exceptions, are adjusted in finding no. 2, subparagraph a. (181 students) and subparagraph c. (17 students), under our General Tests.*

We made the following audit adjustments:

**October 2002 Survey**

<u>18 Days-in-Term</u>		
Center to Center (Exceptional), Unweighted	2	
Center to Center (Vocational)	5	
<u>36 Days-in-Term</u>		
Center to Center (Exceptional), Unweighted	<u>2</u>	9
	<u>2</u>	
<u>85 Days-in-Term</u>		
Center to Center (Vocational)	(5)	
<u>90 Days-in-Term</u>		
Center to Center (Exceptional), Unweighted	<u>(4)</u>	(9)
	<u>(9)</u>	

**February 2003 Survey**

<u>18 Days-in-Term</u>		
Center to Center (Exceptional), Unweighted	6	
Center to Center (Vocational)	<u>5</u>	
	<u>11</u>	11

*Audit adjustments continue on next page.*

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

**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

**Detailed Tests** (Continued)

90 Days-in-Term

Center to Center (Exceptional), Unweighted	(6)	
Center to Center (Vocational)	(5)	
	<u>(11)</u>	(11)

7. [Ref. 53] Six students (three in the October survey and three in the February survey) were not enrolled in school during the survey week concerned and should not have been reported. We made the following audit adjustments:

**October 2002 Survey**

90 Days-in-Term

IDEA (K-12), Weighted	(1)	
Teen Parent	(1)	
Two Miles or More	(1)	

**February 2003 Survey**

18 Days-in-Term

Center to Center (Exceptional), Unweighted	(1)	
--	-----	--

90 Days-in-Term

Two Miles or More	(2)	(6)
-------------------	-----	-----

8. [Ref. 54] Five\* students (three in the October survey and two in the June survey) were ineligible for the ridership categories in which they were reported, as discussed below:

a. Four students (two in the October survey and two in the June survey) were reported in Two Miles of More, but lived less than two miles from school. However, one of the students in the October survey was eligible to be reported in Hazardous Walking and the two students in the June survey were eligible to be reported in IDEA (K-12), Unweighted. We made the following audit adjustments:

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



**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Students Transported</u>	<u>Audit Adjustment</u>
<b><u>Detailed Tests</u></b> (Continued)			
<b><u>October 2002 Survey</u></b>			
<u>90 Days-in-Term</u>			
Two Miles or More	(2)		
Hazardous Walking	<u>1</u>		
	<u>(1)</u>	(1)	
<b><u>June 2003 Survey</u></b>			
<u>20 Days-in-Term</u>			
IDEA (K-12), Unweighted	2		
Two Miles or More	<u>(2)</u>	0	
b. <u>One student in the October survey was reported in Hazardous Walking, but the student's travel route was not listed on the <i>Hazardous Walking Conditions</i> (ESE-422) report. We made the following audit adjustment:</u>			
<b><u>October 2002 Survey</u></b>			
<u>90 Days-in-Term</u>			
Hazardous Walking	(1)		(1)

*\*Twenty-three other students, who also had this exception, are adjusted in finding no. 3 under our General Tests.*

9. [Ref. 55] Eighteen students (11 in the October survey, 6 in the February survey, and 1 in the June survey) were reported incorrectly in IDEA weighted ridership categories. The *Individual Education Plans* (IEPs) for these students did not document that they met one or more of the five criteria required for classification in a weighted IDEA category; however, 16 of the students were eligible for Two Miles or More and 2 were eligible for PK Other. We made the following audit adjustments:

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

**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Students Transported Net Audit Adjustment</u>
<b><u>Detailed Tests</u></b> (Continued)	
<b><u>October 2002 Survey</u></b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(9)
IDEA (PK), Weighted	<u>(2)</u>
	<u>(11)</u> (11)
PK Other	2
Two Miles or More	<u>9</u>
	<u>11</u> 11
<b><u>February 2003 Survey</u></b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(6)
Two Miles or More	<u>6</u>
	0
<b><u>June 2003 Survey</u></b>	
<u>20 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
Two Miles or More	<u>1</u>
	0
<p>10. [Ref. 56] <u>Three students (one in each of the October, February, and June surveys) were reported incorrectly in pre-kindergarten categories (one in IDEA (PK), Weighted and two in PK Other). We determined that one of the students should have been reported in IDEA (K-12), Weighted; one should have been reported in IDEA (K-12), Unweighted; and one was not eligible to be reported. We made the following audit adjustments:</u></p>	
<b><u>October 2002 Survey</u></b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted	1
PK Other	<u>(1)</u>
	0

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

**SCHEDULE B (Continued)**

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<b>Students Transported Audit Adjustment</b>
<u>Detailed Tests</u> (Continued)	
<u>February 2003 Survey</u>	
<u>90 Days-in-Term</u>	
PK Other	(1)
	(1)
<u>June 2003 Survey</u>	
<u>20 Days-in-Term</u>	
IDEA (K-12), Weighted	1
IDEA (PK), Weighted	(1)
	<u>0</u>
<b>Net Audit Adjustments from Detailed Tests</b>	<u>(11)</u>

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

SCHEDULE C

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2003

Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of students reported in each ridership category and the number of days-in-term reported for each school session are correct and in agreement with the applicable supporting records; (2) the distance from home to school, for students classified in the Two Miles of More ridership category, is verified prior to those students being reported; (3) only those students who are in attendance and membership during a survey are reported with each survey's results; (4) Exceptional students who need special transportation services have those needs clearly specified on their *Individual Education Plans* (IEPs); (5) only those students whose travel routes are listed on the *Hazardous Walking Conditions* (ESE-422) report are reported in Hazardous Walking; and (6) transported students are reported for FEFP transportation funding only once in each survey.

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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

- Section 1006.21, F.S. ....Duties of District School Superintendent and District School Board regarding Transportation
- Section 1006.23, F.S. ....Hazardous Walking Conditions
- Section 1011.68, F.S. ....Funds for Student Transportation
- Rule 6A-3.001(3), F.A.C. ....Basic Principles for Transportation
- Student Transportation General Instructions

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

SCHEDULE D

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2003

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found on page 93 of this report.*

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

Brevard County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2003

**NOTE A - SUMMARY**

A summary of the significant features of student transportation under the Florida Education Finance Program (FEFP) and applicable statutes and rules 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 funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Brevard County District School Board**

For the fiscal year ended June 30, 2003, the District received approximately \$10.6 million in State FEFP transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2002	0	0
October 2002	377	27,914
February 2003	376	27,943
June 2003	<u>116</u>	<u>1,136</u>
Total	<u>869</u>	<u>56,993</u>

**3. Statutes and Rules**

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 1000, F.S. ....K-20 General Provisions
- Chapter 1001, F.S. ....K-20 Governance
- Chapter 1002, F.S. ....Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. ....Public K-12 Education
- Chapter 1006, F.S. ....Support for Learning
- Chapter 1010, F.S. ....Financial Matters

Brevard County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2003

**NOTE A - SUMMARY** (Continued)

- Chapter 1011, F.S. .... Planning and Budgeting
- Chapter 6A-1, F.A.C. .... Finance and Administration
- Chapter 6A-3, F.A.C. .... Transportation

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

**MANAGEMENT'S RESPONSE****School Board of Brevard County**

2700 Judge Fran Jamieson Way • Viera, FL 32940-6699

Richard A. DiPatri, Ed.D., Superintendent



June 21, 2004

William O. Monroe, Auditor General  
Room 412C  
Claude Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1450

Attn: Joe Williams, Section 321

Dear Mr. Monroe:

The following is in response to your draft report of the Florida Education Finance Program Full-Time Equivalent Student audit of the Brevard County School District for the year ended June 30, 2003.

**MAJOR FINDINGS**

In response to the instances of major findings cited in the audit, we offer the following:

**1. INELIGIBLE REPORTING OF TITLE I PRE-KINDERGARTEN STUDENTS**

We feel this was a one time occurrence for this error type. The cause of the error was traced back to our Course Code Directory. We have made the required correction.

**2. TEACHER QUALIFICATIONS**

Each school year, the District makes a concerted effort to place students with properly certified instructors; however, this is not always possible.

The District will reiterate to all school principals the importance of obtaining Board Approval and the need to issue parental notification pertaining to any instructor who is teaching in an area not covered by their current certification.

The majority of the findings under this heading deal with out-of-field teachers who taught ESOL students without obtaining the required in-service points, Board Approval, and/or not notifying parents of the student's placement.

In an effort to avoid the reoccurrence of this type of error, we will issue instructions on the proper procedures to follow when a LEP student is placed with a teacher who does not have ESOL endorsement on their certificate. This is an area of great concern and we will continue to monitor it to insure conformity with a zero error rate as the goal.

**3. PREPARATION AND MAINTENANCE OF SUPPORTING DOCUMENTATION**

- (a) Instructions will be reissued on the actual ESE, ESOL and on-the-job training records to retain in order to earn funding for these programs.
- (b) We will direct all schools to cross reference the student's Individual Education Plan (IEP) and matrix with the FTE program to insure correct reporting.

Phone: (321) 633-1000, ext. 233 • FAX: (321) 633-3432





#### 4. OBJECTIONABLE AUDIT FINDINGS

The items listed below by reference number are submitted, with supporting exhibits, for your reconsideration. We are of the opinion these items have met the requirements of Florida Statute and State Board of Education Administrative Rules and as such no adjustments should be made.

(A) Exhibits A-1 to A-5 (Student IEP's)

**Finding # 51 - Reference # 102803**

**-7.2480 WFTE**

On the matrix the domains were checked, but the services provided these five students were not delineated. While this is a technical violation, we are of the opinion the source documentation (IEP) supports the program placement for these students. The services were provided to these students as indicated by the domains on the matrices.

***We respectfully request this item be restored to its original status.***

(B) Exhibits B-1 and B-2 (Teacher Certification)

**Finding # 57 - Reference # 102972**

**- Reference # 102975**

**-38.6236 WFTE**

Reference # 102972. The teacher of record, Elizabeth Campanelli, for courses 7755010 and 7855010 was entered incorrectly. The correct entry should have been Gregory Sizemore, who was certified in Exceptional Student Education for the period in question. Ms. Campanelli was the substitute assisting in the classroom.

Reference # 102975 is the same issue. The teacher of record was entered incorrectly as Karrie Delaney. The correct entry should have been Melanie Harrison. Ms. Harrison is certified in Elementary Education and Varying Exceptionalities. Ms. Delaney was a substitute assisting in the classroom.

***We respectfully request this item be restored to its original status.***

Please be assured that the district continues in its efforts to comply and conform to all Florida Statutes and DOE rules and regulations related to the Florida Education Finance Program.

The deficiencies outlined in this report indicate there are areas at the school level requiring serious attention and these will be addressed.

If we can provide any further information, as you proceed through the finalization of this process, please feel free to contact Mr. Albert Bennett.

Respectfully submitted,



Richard A. DiPatri, Ed.D.  
Superintendent of Schools

Enclosures

Cc: Judy Preston

ALB/alb