

**BREVARD COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2022-23 fiscal year, Dr. Mark Rendell served as Superintendent from June 1, 2023, Sue Hann served as Superintendent designee from March 29, 2023, through May 31, 2023, Dr. Robert Schiller served as Interim Superintendent from January 1, 2023, through March 28, 2023, and Dr. Mark Mullins served as Superintendent to December 31, 2022, and the following individuals served as Board members:

	<u>District No.</u>
Megan Wright, Vice Chair from 11-22-22	1
Misty Belford, Chair through 11-21-22	1
Gene Trent from 11-22-22	2
Cherly McDougall, Vice Chair through 11-21-22	2
Jennifer Jenkins	3
Matthew Susin, Chair from 11-22-22	4
Katie Campbell	5

The team leader was Bernice Rivas and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at [jacquelinebell@aud.state.fl.us](mailto:jacquelinebell@aud.state.fl.us) or by telephone at (850) 412-2811.

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**BREVARD COUNTY DISTRICT SCHOOL BOARD**  
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**BREVARD COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

## SUMMARY

### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Brevard County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2023. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 34 of the 203 teachers in our test. Thirty-six (18 percent) of the 203 teachers in our test taught at charter schools and 10 (29 percent) of the 34 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	186	31	17%	28	1	4%
ESOL	171	33	19%	87	13	15%
ESE Support Levels 4 and 5	109	1	1%	67	1	2%
Career Education 9-12	16	-	NA	2	-	NA
Totals	<u>482</u>	<u>65</u>		<u>184</u>	<u>15</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 155 of the 395 students in our student transportation test as well as exceptions for 8,382 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 99 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 521.0965 (520.5083 applicable to District schools other than charter schools and .5882 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 736.6270 (732.2524 applicable to District schools other than charter schools and 4.3746 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 8,521 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$3,379,203 (negative 736.6270 times \$4,587.40), of which \$3,359,135 is applicable to District schools other than charter schools and \$20,068 is applicable to charter schools.

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

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

#### THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 92 schools<sup>1</sup> other than charter schools, 13 charter schools, 2 cost centers, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$307 million was provided through the FEFP to the District for the District-reported 76,545.10 unweighted FTE as recalibrated, which included 9,164.94 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

#### FEFP

### FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local

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<sup>1</sup> Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

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

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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>2</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to Family Empowerment Scholarship Programs.

## **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may

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<sup>2</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$12.7 million for student transportation as part of the State funding through the FEFP.





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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

### Report on Full-Time Equivalent Student Enrollment

We have examined the Brevard County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2022-23* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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

## **Opinion**

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Brevard County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are

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<sup>3</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

#### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
December 9, 2024

# **SCHEDULE A**

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

### **Reported FTE Student Enrollment**

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2023, the Brevard County District School Board (District) reported to the DOE 76,545.10 unweighted FTE as recalibrated, which included 9,164.94 unweighted FTE as recalibrated for charter schools, at 92 District schools other than charter schools, 13 charter schools, 2 cost centers, and 1 virtual education cost center.

### **Schools and Students**

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2023. (See NOTE B.) The population of schools (108) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (21,802) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data included only those students who participated in On-the-Job Training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 28 of the 186 students in our Basic with ESE Services test,<sup>4</sup> 87 of the 171 students in our ESOL test,<sup>5</sup> 67 of the 109 students in our ESE Support Levels 4 and 5 test,<sup>6</sup> and 2 of the 16 students in our Career Education 9-12 test.<sup>7</sup> Thirty-one (17 percent) of the 186 students in our Basic with ESE Services test attended charter schools and one (4 percent) of the 28 students with exceptions attended charter schools. Thirty-three (19 percent) of the 171 students in our ESOL test attended charter schools and 13 (15 percent) of the 87 students with exceptions attended charter schools. One (1 percent) of the 109 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (2 percent) of the 67 students with exceptions attended charter schools.

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<sup>4</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 6, 18, 21, 30, 31, 33, 45, 63, 69, 82, 98, and 99 on *SCHEDULE D*.

<sup>5</sup> For ESOL, the material noncompliance is composed of Findings 2, 7, 8, 9, 13, 19, 25, 26, 27, 30, 34, 35, 42, 43, 44, 50, 51, 52, 53, 57, 66, 73, 74, 83, 84, 85, 94, and 96 on *SCHEDULE D*.

<sup>6</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 21, 23, 24, 36, 37, 45, 46, 54, 58, 59, 60, 67, 70, 75, 76, 77, and 86 on *SCHEDULE D*.

<sup>7</sup> For Career Education 9-12, the material noncompliance is composed of Findings 38 and 39 on *SCHEDULE D*.

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

<b>Programs</b>	<b>Number of Schools</b>		<b>Number of Students at Schools Tested</b>		<b>Students With Exceptions</b>	<b>Recalibrated Unweighted FTE</b>		<b>Proposed Adjustments</b>
	<b>Population</b>	<b>Test</b>	<b>Population</b>	<b>Test</b>		<b>Population</b>	<b>Test</b>	
Basic	105	18	16,013	217	15	53,365.8300	172.8677	(411.8645)
Basic with ESE Services	108	19	4,991	186	28	19,467.8100	154.9437	(34.7209)
ESOL	94	16	627	171	87	1,593.2900	97.5139	(59.5699)
ESE Support Levels 4 and 5	79	13	155	109	67	855.3000	91.5473	(50.0895)
Career Education 9-12	17	1	<u>16</u>	<u>16</u>	<u>2</u>	<u>1,262.8700</u>	<u>4.7607</u>	<u>35.1483</u>
All Programs	108	19	<u>21,802</u>	<u>699</u>	<u>199</u>	<u>76,545.1000</u>	<u>521.6333</u>	<u>(521.0965)</u>

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (640, of which 521 are applicable to District schools other than charter schools and 119 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 34 of the 203 teachers in our test.<sup>8</sup> Thirty-six (18 percent) of the 203 teachers in our test taught at charter schools and 10 (29 percent) of the 34 teachers with exceptions taught at charter schools.

## **Proposed Adjustments**

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

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

<sup>8</sup> For teachers, the material noncompliance is composed of Findings 10, 11, 12, 15, 20, 28, 32, 40, 41, 47, 48, 49, 55, 61, 71, 72, 78, 79, 81, 87, 88, 89, 90, 91, 93, and 97 on *SCHEDULE D*.

## SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	(417.2972)	1.126	(469.8766)
102 Basic 4-8	17.0626	1.000	17.0626
103 Basic 9-12	(24.5622)	.999	(24.5377)
111 Grades K-3 with ESE Services	(27.5024)	1.126	(30.9677)
112 Grades 4-8 with ESE Services	(1.4097)	1.000	(1.4097)
113 Grades 9-12 with ESE Services	(5.3089)	.999	(5.3036)
130 ESOL	(51.4945)	1.206	(62.1024)
254 ESE Support Level 4	(42.1386)	3.674	(154.8172)
255 ESE Support Level 5	(7.3627)	5.401	(39.7659)
300 Career Education 9-12	39.5053	.999	39.4658
Subtotal	(520.5083)		(732.2524)

<b>Charter Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	3.7050	1.126	4.1718
102 Basic 4-8	3.8139	1.000	3.8139
103 Basic 9-12	5.4134	.999	5.4080
112 Grades 4-8 with ESE Services	(.4999)	1.000	(.4999)
130 ESOL	(8.0754)	1.206	(9.7389)
255 ESE Support Level 5	(.5882)	5.401	(3.1769)
300 Career Education 9-12	(4.3570)	.999	(4.3526)
Subtotal	(.5882)		(4.3746)

<b>Total of Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	(413.5922)	1.126	(465.7048)
102 Basic 4-8	20.8765	1.000	20.8765
103 Basic 9-12	(19.1488)	.999	(19.1297)
111 Grades K-3 with ESE Services	(27.5024)	1.126	(30.9677)
112 Grades 4-8 with ESE Services	(1.9096)	1.000	(1.9096)
113 Grades 9-12 with ESE Services	(5.3089)	.999	(5.3036)
130 ESOL	(59.5699)	1.206	(71.8413)
254 ESE Support Level 4	(42.1386)	3.674	(154.8172)
255 ESE Support Level 5	(7.9509)	5.401	(42.9428)
300 Career Education 9-12	35.1483	.999	35.1132
Total	(521.0965)		(736.6270)

<sup>1</sup> See NOTE A7.

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

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

## SCHEDULE C

### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Districtwide</u>	<u>Proposed Adjustments</u> <sup>1</sup>		<u>Balance Forward</u>
		<u>#0061</u>	<u>#1011</u>	
101 Basic K-3	(443.3000)	2.2606	.....	(441.0394)
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	.....	(8.2227)	(8.2227)
111 Grades K-3 with ESE Services	(34.8386)	.....	.....	(34.8386)
112 Grades 4-8 with ESE Services	.....	1.0000	.....	1.0000
113 Grades 9-12 with ESE Services	.....	.....	(1.0000)	(1.0000)
130 ESOL	.....	(2.2606)	(1.3342)	(3.5948)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	(1.0000)	.....	(1.0000)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>10.5569</u>	<u>10.5569</u>
Total	<u>(478.1386)</u>	<u>.0000</u>	<u>.0000</u>	<u>(478.1386)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#1017</u></b>	<b><u>#1018</u></b>	<b><u>#1028</u></b>	<b><u>#1051</u></b>	
101	(441.0394)	.....	.....	.....	21.9222	(419.1172)
102	.0000	.....	(.5474)	.....	8.4642	7.9168
103	(8.2227)	.4919	1.3029	.....	.....	(6.4279)
111	(34.8386)	.....	.....	.....	4.5000	(30.3386)
112	1.0000	.....	.....	(.9591)	.....	.0409
113	(1.0000)	.....	(.5107)	(.5002)	.....	(2.0109)
130	(3.5948)	(.4919)	(.7922)	.....	(30.3864)	(35.2653)
254	.0000	.....	.....	(28.0475)	(4.5000)	(32.5475)
255	(1.0000)	.....	.....	(4.4814)	.....	(5.4814)
300	<u>10.5569</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>10.5569</u>
Total	<u>(478.1386)</u>	<u>.0000</u>	<u>(.5474)</u>	<u>(33.9882)</u>	<u>.0000</u>	<u>(512.6742)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)



<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#1161</u></b>	<b><u>#2011</u></b>	<b><u>#2071</u></b>	<b><u>#2122</u></b>	
101	(419.1172)	.....	.....	.....	.....	(419.1172)
102	7.9168	(5.1996)	.....	3.3773	3.8883	9.9828
103	(6.4279)	.....	8.6314	.....	.....	2.2035
111	(30.3386)	(.0250)	.....	.....	.....	(30.3636)
112	.0409	(1.7853)	.....	.5013	.9998	(.2433)
113	(2.0109)	.....	(3.4323)	.....	.....	(5.4432)
130	(35.2563)	(.1634)	(4.0832)	(2.3773)	(3.7688)	(45.6580)
254	(32.5475)	.....	(2.0000)	(1.5000)	(1.1193)	(37.1668)
255	(5.4814)	.....	.....	(.0013)	.....	(5.4827)
300	<u>10.5569</u>	<u>.....</u>	<u>.7498</u>	<u>.....</u>	<u>.....</u>	<u>11.3067</u>
Total	<u>(512.6742)</u>	<u>(7.1733)</u>	<u>(.1343)</u>	<u>.0000</u>	<u>.0000</u>	<u>(519.9818)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#3021</u></b>	<b><u>#4021</u></b>	<b><u>#6011</u></b>	<b><u>#6012</u></b>	
101	(419.1172)	.....	.....	.....	.....	(419.1172)
102	9.9828	1.8705	2.5993	.....	1.3944	15.8470
103	2.2035	.....	(6.3769)	(20.4563)	.....	(24.6297)
111	(30.3636)	.....	.....	.....	.....	(30.3636)
112	(.2433)	1.5001	(2.5993)	.....	(.3797)	(1.7222)
113	(5.4432)	.....	(.7982)	1.0000	.....	(5.2414)
130	(45.6580)	(1.8705)	.....	(.5672)	(.8632)	(48.9589)
254	(37.1668)	(1.9591)	.....	(1.0000)	(.1515)	(40.2774)
255	(5.4827)	.1200	.....	.....	.....	(5.3627)
300	<u>11.3067</u>	<u>.....</u>	<u>7.1751</u>	<u>21.0235</u>	<u>.....</u>	<u>39.5053</u>
Total	<u>(519.9818)</u>	<u>(.3390)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(520.3208)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#6141</u></b>	<b><u>#6507*</u></b>	<b><u>#6543*</u></b>	<b><u>#6554*</u></b>	
101	(419.1172)	1.8200	.8196	.....	2.8854	(413.5922)
102	15.8470	.7156	3.0125	.....	.8014	20.3765
103	(24.6297)	.....	5.1228	.2906	.....	(19.2163)
111	(30.3636)	2.8612	.....	.....	.....	(27.5024)
112	(1.7222)	1.0000	(.4999)	.....	.....	(1.2221)
113	(5.2414)	.....	.....	.....	.....	(5.2414)
130	(48.9589)	(2.5356)	(4.0980)	(.2906)	(3.6868)	(59.5699)
254	(40.2774)	(1.8612)	.....	.....	.....	(42.1386)
255	(5.3627)	(2.0000)	(.5882)	.....	.....	(7.9509)
300	<u>39.5053</u>	<u>.....</u>	<u>(4.3570)</u>	<u>.....</u>	<u>.....</u>	<u>35.1483</u>
Total	<u>(520.3208)</u>	<u>.0000</u>	<u>(.5882)</u>	<u>.0000</u>	<u>.0000</u>	<u>(520.9090)</u>

<sup>1</sup>These proposed net adjustments are for unweighted FTE. (See Note A5.)

\*Charter School

<b>No. Program</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>	
		<b>#7004</b>	<b>Total</b>
101 Basic K-3	(413.5922)	.....	(413.5922)
102 Basic 4-8	20.3765	.5000	20.8765
103 Basic 9-12	(19.2163)	.0675	(19.1488)
111 Grades K-3 with ESE Services	(27.5024)	.....	(27.5024)
112 Grades 4-8 with ESE Services	(1.2221)	(.6875)	(1.9096)
113 Grades 9-12 with ESE Services	(5.2414)	(.0675)	(5.3089)
130 ESOL	(59.5699)	.....	(59.5699)
254 ESE Support Level 4	(42.1386)	.....	(42.1386)
255 ESE Support Level 5	(7.9509)	.....	(7.9509)
300 Career Education 9-12	<u>35.1483</u>	<u>.....</u>	<u>35.1483</u>
Total	<u>(520.9090)</u>	<u>(.1875)</u>	<u>(521.0965)</u>

<sup>1</sup>These proposed net adjustments are for unweighted FTE. (See Note A5.)

## SCHEDULE D

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### FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### Overview

Brevard County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2022-23* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

#### Findings

#### Proposed Net Adjustments (Unweighted FTE)

*Our examination included the July and October 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

#### Districtwide - Reporting Head Start Courses

1. [Ref. 9101, 10101, 30101, 104101, 105101, 113101, 205101, 206101, 208101, 215101, 219101, 304101] Our review of student class schedules disclosed that 627 PK students in 12 schools (1 school in our test selection) were enrolled in the District's Head Start Program, a non-FEFP funded program. Accordingly, the students were not eligible to be reported for FEFP funding in Basic or Basic with ESE Services. We propose the following adjustments:

Ref. 9101 (40 students)		
101 Basic K-3	(26.2916)	
111 Grades K-3 with ESE Services	<u>(2.6652)</u>	(28.9568)
Ref. 10101 (56 students)		
101 Basic K-3	(42.6284)	
111 Grades K-3 with ESE Services	<u>(3.9098)</u>	(46.5382)
Ref. 30101 (37 Students)		
101 Basic K-3	(24.9375)	
111 Grades K-3 with ESE Services	<u>(3.1391)</u>	(28.0766)
Ref. 104101 (53 students)		
101 Basic K-3	(36.9375)	
111 Grades K-3 with ESE Services	<u>(1.2701)</u>	(38.2076)

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Districtwide - Reporting Head Start Courses</u> (Continued)		
Ref. <u>105101</u> (58 students)		
101 Basic K-3	(39.1908)	
111 Grades K-3 with ESE Services	<u>(4.2130)</u>	(43.4038)
Ref. <u>113101</u> (71 students)		
101 Basic K-3	(49.8875)	
111 Grades K-3 with ESE Services	<u>(3.1826)</u>	(53.0701)
Ref. <u>205101</u> (72 students)		
101 Basic K-3	(59.0539)	
111 Grades K-3 with ESE Services	<u>(2.2189)</u>	(61.2728)
Ref. <u>206101</u> (37 students)		
101 Basic K-3	(27.0000)	
111 Grades K-3 with ESE Services	<u>(2.3750)</u>	(29.3750)
Ref. <u>208101</u> (51 students)		
101 Basic K-3	(33.8125)	
111 Grades K-3 with ESE Services	<u>(.9826)</u>	(34.7951)
Ref. <u>215101</u> (38 students)		
101 Basic K-3	(26.6875)	
111 Grades K-3 with ESE Services	<u>(1.4125)</u>	(28.1000)
Ref. <u>219101</u> (59 students)		
101 Basic K-3	(36.5625)	
111 Grades K-3 with ESE Services	<u>(4.5902)</u>	(41.1527)
Ref. <u>304101</u> (55 students)		
101 Basic K-3	(40.3103)	
111 Grades K-3 with ESE Services	<u>(4.8796)</u>	<u>(45.1899)</u>
		(478.1386)

**Apollo Elementary School (#0061)**

2. [Ref. 6101] The *ELL Student Plans* (Plans) for three students were incomplete as the students' class schedules were not attached to the Plans for the 2022-23 school year. We also noted that for two of the students the written parental notification of the student's ESOL placement was missing and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	2.2606	
130 ESOL	(2.2606)	.0000

**Findings**

**Apollo Elementary School (#0061) (Continued)**

3. [Ref. 6102] One student was incorrectly reported in ESE Support Level 5 based on the student's previous placement in the Hospital and Homebound Program. The student received on-campus instruction as authorized by the student's IEP. Also, a new *Matrix of Services* form was not prepared to reflect this schedule change when the student's IEP was reviewed and updated. We propose the following adjustment:

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

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

4. [Ref. 101107] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting period, we present this disclosure finding with no proposed adjustment. .0000

5. [Ref. 101101] Our review of student class schedules disclosed that five courses listed in the DOE's *Course Code Directory* under Career and Technical Education Programs were reported in Basic instead of Career Education for 108 students (2 in our Basic test). We propose the following adjustment:

103 Basic 9-12	(13.6085)	
300 Career Education 9-12	<u>13.6085</u>	<u>.0000</u>

6. [Ref. 101102] The EP for one ESE student lacked one of two required professional signatures. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>

**Findings**

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

7. [Ref. 101103] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.2660	
130 ESOL	<u>(.2660)</u>	.0000

8. [Ref. 101104] One ELL student scored English language proficient. An ELL Committee was convened but did not document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2844	
130 ESOL	<u>(.2844)</u>	.0000

9. [Ref. 101105] An ELL Committee for one ELL student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted the student was enrolled in a Career and Technical Education course; however, the course was reported in Basic instead of Career Education. We propose the following adjustment:

103 Basic 9-12	.0742	
130 ESOL	(.2158)	
300 Career Education 9-12	<u>.1416</u>	.0000

10. [Ref. 101171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science, Engineering, Technical Education with endorsements in ESE but taught courses that required certification in Business Education. We propose the following adjustment:

103 Basic 9-12	3.1932	
300 Career Education 9-12	<u>(3.1932)</u>	.0000

11. [Ref. 101172] One teacher taught an Algebra class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.5680	
130 ESOL	<u>(.5680)</u>	.0000
		<u>.0000</u>



**Findings**

**North/Central Area Alternative Learning (#1017)**

12. [Ref. 101771] One teacher was not properly certified and was not approved by the School Board to teach Science out of field until October 28, 2022, which was after the October 2022 reporting survey period. Since the student is cited in Finding 13 (Ref 101701), we present this disclosure finding with no proposed adjustment. .0000

13. [Ref. 101701] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.4919	
130 ESOL	<u>(.4919)</u>	<u>.0000</u>
		<u>.0000</u>

**South Area Alternative Learning Center (#1018)**

14. [Ref. 101805] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers and student sign-in and sign-out sheets. Since we were able to verify that our test students were in attendance at least 1 day of the reporting period, we present this disclosure finding with no proposed adjustment. .0000

15. [Ref. 101871] One teacher taught an Intensive Reading course that included an ELL student but was not properly certified to teach the student out of field in ESOL until February 7, 2023, and the student's parents were not notified of the out-of-field status until February 3, 2023, which were both after the October 2022 reporting survey period. Since the student is cited in Finding No. 19 (Ref. 101804), we present this disclosure finding with no proposed adjustment. .0000

16. [Ref. 101801] The course schedules for students were incorrectly reported. For students reported in Grades 7-12, the School's bell schedule supported 1,664 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,656 CMW to 2,377 CMW. For students reported in Grades 4-6, the School's bell schedule supported 1,425 instructional  
(Finding Continues on Next Page)

**Findings**

**South Area Alternative Learning Center (#1018)** (Continued)

minutes per week (which did not meet the minimum reporting of CMW); however, the students' course schedules were reported for 1,450 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule.

Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level except for one student. Our recalculation of the FTE and hours of instruction disclosed that only 842.5 hours of the 900 hours of instruction (or .9361 FTE) was provided for one non-test student for the 2022-23 school year. We propose the following adjustment:

102 Basic 4-8	(.0639)	(.0639)
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17. [Ref. 101802] Documentation to support the attendance of one Basic student reported in the October 2022 survey period was missing and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	(.4835)	(.4835)
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18. [Ref. 101803] The IEP for one Basic ESE student was prepared after the February 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5107	
113 Grades 9-12 with ESE Services	(.5107)	.0000

19. [Ref. 101804] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.7922	
130 ESOL	(.7922)	.0000
		(.5474)

**Devereux Hospital (#1028)**

20. [Ref. 102871] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that required certification in ESE and Biology. In addition, the students' parents were not notified of the teacher's out-of-field status. Since the students are cited in *(Finding Continues on Next Page)*

## Findings

### Devereux Hospital (#1028) (Continued)

Finding No. 21 (Ref. 102801), we present this disclosure finding with no proposed adjustment.

.0000

21. [Ref. 102801] Our examination of the School's attendance recordkeeping procedures disclosed that procedures were not in place to ensure that student attendance records were complete, accurate, and maintained in an auditable format, contrary to SBE Rules 6A-1.044 and 6A-1.0453, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, we noted that the School's instructors did not input student attendance directly into the District's Student Information System, FOCUS, for the 2022-23 school year. Rather, instructors input daily attendance into Gradebook Wizard, and School administrators input the attendance into FOCUS from Gradebook Wizard for only the October 2022 and February 2023 reporting survey periods. Attendance documentation was not retained in Gradebook Wizard to support the classroom attendance reported in FOCUS. However, School staff were able to provide separate signed and dated therapy logs for some students to support therapy courses reported.

We also noted that one student was not reported in accordance with the student's *Matrix of Services* form and the IEP for another student scheduled the initiation of ESE services on October 17, 2022, which was after the October 2022 reporting survey period.

Since therapy logs do not support attendance for non-therapy courses, we propose the following adjustment for the remaining reported courses for 43 test students (3 in our Basic with ESE Services test and 40 students in our ESE Support Levels 4 and 5 test):

112	Grades 4-8 with ESE Services	(.9591)	
113	Grades 9-12 with ESE Services	(.5002)	
254	ESE Support Level 4	(28.0475)	
255	ESE Support Level 5	(4.4814)	(33.9882)
			(33.9882)

### Endeavour Elementary School (#1051)

22. [Ref. 105109] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management* (Finding Continues on Next Page)

**Findings**

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

*Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting period, we present this disclosure finding with no proposed adjustment.

.0000

23. [Ref. 105102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

24. [Ref. 105103] The *Matrix of Services* forms for four ESE students incorrectly included three special consideration points designated for PK students earning less than .5000 FTE during the FTE survey period. However, the students were reported for .5000 FTE during the October 2022 and February 2023 reporting survey periods. In addition, one of the students was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.5000	
254 ESE Support Level 4	<u>(3.5000)</u>	.0000

25. [Ref. 105104/05] The *ELL Student Plans* (Plans) for 37 students were not completed until after the 2022-23 school year when the students' class schedules were attached to the Plans. The Plans for 28 of the students (Ref. 105104) had a date of August 10, 2022; however, the students' class schedules were not attached as noted. We propose the following adjustments:

<u>Ref. 105104</u>		
101 Basic K-3	12.1596	
102 Basic 4-8	4.9618	
130 ESOL	<u>(17.1214)</u>	.0000

<u>Ref. 105105</u>		
101 Basic K-3	3.3010	
102 Basic 4-8	2.0772	
130 ESOL	<u>(5.3782)</u>	.0000

**Findings**

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

26. [Ref. 105106] The *ELL Student Plans* for three students and the written parental notification of their child's ESOL placements for two of the students were not available at the time of our examination and could not be subsequently located. We also noted that one of the students scored English Language proficient on the IDEA Oral Language Proficiency Test, and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	1.4108	
102 Basic 4-8	.4444	
130 ESOL	<u>(1.8552)</u>	.0000

27. [Ref. 105107] ELL Committees were not convened for two students by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted the *ELL Student Plan* (Plan) for one student was completed after the 2022-23 school year and the Plan for the second student was incomplete as the student's class schedule was missing. We propose the following adjustment:

102 Basic 4-8	.9808	
130 ESOL	<u>(.9808)</u>	.0000

28. [Ref. 105171] For one teacher, the students' parents were not notified of the teacher's out-of-field status in Elementary Education. We propose the following adjustment:

101 Basic K-3	5.0508	
130 ESOL	<u>(5.0508)</u>	.0000
		<u>.0000</u>

**Manatee Elementary School (#1161)**

29. [Ref. 116103] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers and sign-in and sign-out sheets for the 2022-23 school year. Since we were able to verify that our test students were in attendance at least 1 day of the reporting period, we present this disclosure finding with no proposed adjustment.

.0000

**Findings**

**Manatee Elementary School (#1161) (Continued)**

30. [Ref. 116101] The course schedules for students were incorrectly reported. The School's bell schedule supported 1,500 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,625 to 1,725 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. This did not affect the ultimate funding level for students in Grades 1-3.

In addition, our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction, or the 900-hour equivalent as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2022-23* for students in Grades 4-6 (419 students [8 students were in our Basic test, 7 students were in our Basic with ESE Services test, and 2 students were in our ESOL test]). Our recalculation of the FTE and hours of instruction disclosed that only 884.25 hours of the 900 hours of instruction (or .9825 FTE) were provided to students in Grades 4-6 for the 2022-23 school year. Accordingly, we propose the following adjustment:

102 Basic 4-8	(5.3356)	
112 Grades 4-8 with ESE Services	(1.7853)	
130 ESOL	<u>(.0274)</u>	(7.1483)

31. [Ref. 116102] Documentation to support the attendance of one PK student reported in the February 2023 survey period was missing and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0250)</u>	(.0250)
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32. [Ref. 116171] One teacher taught Language Arts courses that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. In addition, the students' parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.1360	
130 ESOL	<u>(.1360)</u>	.0000
		<u>(7.1733)</u>

**Findings**

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

33. [Ref. 201101] The EPs for six students in the Gifted Program were either missing (four students) or were not signed by those who participated in the development of the student's EP (two students). We propose the following adjustment:

103 Basic 9-12	5.4323	
113 Grades 9-12 with ESE Services	<u>(5.4323)</u>	.0000

34. [Ref. 201102] For four ELL students we noted that:

- a. ELL Committees for two students were not convened timely to consider continued ESOL placements beyond 3 years from each student's DEUSS.
- b. Two students scored English Proficient on the World-Class Instructional Design and Assessment Screener and Level 4 on Florida Standards Assessment in English Language Arts; however, ELL Committees were not convened until after the October 2022 reporting survey period to consider the students' continued ESOL placements. We propose the following adjustment:

103 Basic 9-12	1.3207	
130 ESOL	<u>(1.3207)</u>	.0000

35. [Ref. 201103] ELL Committees for three students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. Additionally, the English language proficiency of two of the students was not assessed. We propose the following adjustment:

103 Basic 9-12	1.8746	
130 ESOL	<u>(1.8746)</u>	.0000

36. [Ref. 201104] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

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

37. [Ref. 201105] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's new IEP was prepared. We propose the following adjustment:

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

**Findings**

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

38. [Ref. 201106] Our review of student class schedules disclosed that one course listed in the DOE's *Course Code Directory* under Career and Technical Education Programs was reported in Basic instead of Career Education for 11 students (1 in our Career Education 9-12 test). We propose the following adjustment:

103 Basic 9-12	(.7498)	
300 Career Education 9-12	<u>.7498</u>	.0000

39. [Ref. 201107] The instructional time for one Career Education student was not reported correctly. We noted that three dual enrollment courses were reported for a total of 1,125 CMW instead of 722 CMW in accordance with the School's bell schedule. We propose the following adjustment:

103 Basic 9-12	<u>(.1343)</u>	(.1343)
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40. [Ref. 201171/72/73] The parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in ESOL (Ref. 201172/73) or Math until February 27, 2023, which was after the October 2022 survey reporting period (Ref. 201171). We propose the following adjustments:

<u>Ref. 201171</u>		
103 Basic 9-12	.1394	
130 ESOL	<u>(.1394)</u>	.0000

<u>Ref. 201172</u>		
103 Basic 9-12	.4881	
130 ESOL	<u>(.4881)</u>	.0000

<u>Ref. 201173</u>		
103 Basic 9-12	.2604	
130 ESOL	<u>(.2604)</u>	.0000

(.1343)

**Stone Magnet Middle School (#2071)**

41. [Ref. 207173/74] Our examination disclosed that ten courses were reported under one Contracted Services (CS) number involving two test teachers (Ref. 207173 – nine courses and Ref. 201174 – one course). School records indicated that these courses and students assigned to these courses were taught by multiple teachers. As such, these teachers should have each been assigned a unique CS number. However, since the *(Finding Continues on Next Page)*



**Findings**

**Stone Magnet Middle School (#2071)** (Continued)

specific teachers connected to the reported survey period were in fact certified appropriately for the courses assigned, we present this disclosure finding with no proposed adjustment.

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42. [Ref. 207101] The file for one ELL student was missing and not available at the time of our examination. We propose the following adjustment:

102 Basic 4-8	.7134	
130 ESOL	<u>(.7134)</u>	.0000

43. [Ref. 207102] An ELL Committee for one student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.2853	
130 ESOL	<u>(.2853)</u>	.0000

44. [Ref. 207103] The parents of one ELL student were not notified of their child's ESOL placement until March 22, 2024, which was after the February 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3220	
130 ESOL	<u>(.3220)</u>	.0000

45. [Ref. 207104/06/07] The *Meeting Participants* pages for three students were either not signed by those who participated in the development of the student's IEP (Ref. 207104 – one student), was missing and could not be located (Ref. 207106 – one student), or lacked the required two professionals' signatures (Ref. 207107 – one student). We also noted that one student was not reported in accordance with the student's *Matrix of Services* form (Ref. 207104). We propose the following adjustments:

<u>Ref. 207104</u>		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

<u>Ref. 207106</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

<u>Ref. 207107</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

**Findings**

**Stone Magnet Middle School (#2071)** (Continued)

46. [Ref. 207105] One student was reported in ESE Support Level 5 due to an isolated data coding error. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0013	
255 ESE Support Level 5	<u>(.0013)</u>	.0000

47. [Ref. 207171] One teacher taught an Intensive Reading course that included ELL students but was not properly certified and was not approved by the School Board to teach these students out of field. In addition, the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.4375	
130 ESOL	<u>(.4375)</u>	.0000

48. [Ref. 207172] One teacher who taught an Accelerated Mathematics class that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.6191	
130 ESOL	<u>(.6191)</u>	.0000
		<u>.0000</u>

**Southwest Middle School (#2122)**

49. [Ref. 212271] The parents of a student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. Since the student is cited in Finding No. 51 (Ref. 212202), we present this disclosure finding with no proposed adjustment.

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50. [Ref. 212201] The English language proficiency of one ELL student was not assessed prior to the student's continued ESOL placement for a 5th year. We propose the following adjustment:

102 Basic 4-8	.2121	
130 ESOL	<u>(.2121)</u>	.0000

**Findings**

**Southwest Middle School (#2122) (Continued)**

51. [Ref. 212202] For four ELL students we noted that:

- a. ELL Committees for three students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS and *ELL Student Plans* were not completed until after the October 2022 reporting survey period.
- b. The English language proficiency for one student was not assessed and an ELL committee was not convened within 30 days of the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.

We propose the following adjustment:

102 Basic 4-8	1.7176	
130 ESOL	<u>(1.7176)</u>	.0000

52. [Ref. 212203] The *ELL Student Plans* for two ELL students were incomplete. The students' class schedules were missing and could not be located. We propose the following adjustment:

102 Basic 4-8	1.2123	
130 ESOL	<u>(1.2123)</u>	.0000

53. [Ref. 212204] The *ELL Student Plan* (Plan) for one student was dated August 11, 2022; however, the Plan was not completed until October 25, 2022, when the student's class schedule was attached, which was after the October 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3440	
130 ESOL	<u>(.3440)</u>	.0000

54. [Ref. 212205] The files for two ESE students did not contain a *Matrix of Services* form that covered the reporting survey periods. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9998	
254 ESE Support Level 4	<u>(.9998)</u>	.0000

55. [Ref. 212272/73] Our examination disclosed that three courses were reported under two Contracted Services (CS) numbers involving two test teachers (two courses – Ref. 212272 and one course – Ref. 212273). School records indicated that these courses and the students assigned to these courses were taught by one teacher. As such, the teacher should have been assigned a unique CS number. The teacher was not  
(Finding Continues on Next Page)

**Findings**

**Southwest Middle School (#2122) (Continued)**

properly certified and was not approved by the School Board to teach out of field in Science or English. 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 propose the following adjustments:

<u>Ref. 212272</u>		
102 Basic 4-8	.3535	
130 ESOL	(.2828)	
254 ESE Support Level 4	(.0707)	.0000
 <u>Ref. 212273</u>		
102 Basic 4-8	.0488	
254 ESE Support Level 4	(.0488)	.0000
		<u>.0000</u>

**Central Middle School (#3021)**

56. [Ref. 302101] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,642 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,416 CMW to 1,880 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment. .0000

57. [Ref. 302103] An ELL Committee for one student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.3895	
130 ESOL	(.3895)	.0000

58. [Ref. 302104] The *Matrix of Services* form for one ESE student was missing and could not be subsequently located. We propose the following adjustment:

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

**Findings**

**Central Middle School (#3021)** (Continued)

59. [Ref. 302105] The class schedule for one ESE student was not reported correctly. The student was scheduled to receive both on-campus instruction and Hospital and Homebound services; however, the student was reported for 840 minutes of homebound instruction rather than the 180 minutes of instruction scheduled. We also noted that the student was reported in ESE Support Level 4 for the Hospital and Homebound Program but should have been reported in ESE Support Level 5 as indicated by the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.4590)	
255 ESE Support Level 5	<u>.1200</u>	(.3390)

60. [Ref. 302106] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

61. [Ref. 302171/72] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 302171</u>		
102 Basic 4-8	.9262	
130 ESOL	<u>(.9262)</u>	.0000
 <u>Ref. 302172</u>		
102 Basic 4-8	.5548	
130 ESOL	<u>(.5548)</u>	.0000
		<u>(.3390)</u>

**Edgewood Jr/Sr High School (#4021)**

62. [Ref. 402101] Our review of student class schedules disclosed that eight courses listed in the DOE's *Course Code Directory* under Career and Technical Education Programs were reported in Basic instead of Career Education for 59 students (1 in our Basic test). We propose the following adjustment:

103 Basic 9-12	(7.1751)	
300 Career Education 9-12	<u>7.1751</u>	.0000

**Findings**

**Edgewood Jr/Sr High School (#4021) (Continued)**

63. [Ref. 402102] The EP's *Meeting Participants* page for four ESE students in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	2.5993	
103 Basic 9-12	.7982	
112 Grades 4-8 with ESE Services	(2.5993)	
113 Grades 9-12 with ESE Services	<u>(.7982)</u>	<u>.0000</u>
		<u>.0000</u>

**Satellite Senior High School (#6011)**

64. [Ref. 601102] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain the student sign-in and sign-out sheets. Since we were able to verify that our test students were in attendance at least 1 day of the reporting period, we present this disclosure finding with no proposed adjustment.

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65. [Ref. 601101] Our review of student class schedules disclosed that 21 courses listed in the DOE's *Course Code Directory* under Career and Technical Education Programs were reported in Basic instead of Career Education for 192 students (3 in our Basic test). We propose the following adjustment:

103 Basic 9-12	(21.0235)	
300 Career Education 9-12	<u>21.0235</u>	<u>.0000</u>

66. [Ref. 601103] An ELL Committee for one student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.5672	
130 ESOL	<u>(.5672)</u>	<u>.0000</u>

67. [Ref. 601104] The *Matrix of Services* form for one ESE student was prepared after the October 2022 and February 2023 reporting survey periods. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
Findings			
Satellite Senior High School (#6011) (Continued)			
113	Grades 9-12 with ESE Services	1.0000	
254	ESE Support Level 4	(1.0000)	.0000
			.0000
Delaura Middle School (#6012)			
68.	[Ref. 601204] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s <i>Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook</i> , the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting period, we present this disclosure finding with no proposed adjustment.		.0000
69.	[Ref. 601202] School records did not demonstrate that the parents of one ESE student were invited to an IEP meeting to participate in the development of the student’s IEP. We propose the following adjustment:		
102	Basic 4-8	.5312	
112	Grades 4-8 with ESE Services	(.5312)	.0000
70.	[Ref. 601203] One student was incorrectly reported in ESE Support Level 4 for the student’s on-campus instruction as the <i>Matrix of Services</i> (Matrix) form, which was prepared after the February 2023 reporting survey period, only reflected the student’s Hospital and Homebound placement. Another Matrix should have been prepared for the student’s on-campus instruction. We propose the following adjustment:		
112	Grades 4-8 with ESE Services	.1515	
254	ESE Support Level 4	(.1515)	.0000
71.	[Ref. 601271/72/73] The parents of ELL students were not notified of three teachers’ out-of-field status in ESOL (Ref. 601271/73) or in Science (Ref. 601272). In addition, one teacher (Ref. 601271) had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustments:		
	Ref. 601271		
102	Basic 4-8	.3984	
130	ESOL	(.3984)	.0000

<b>Findings</b>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
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**Delaura Middle School (#6012)** (Continued)

Ref. 601272		
102 Basic 4-8	.2656	
130 ESOL	(.2656)	.0000
Ref. 601273		
102 Basic 4-8	.0664	
130 ESOL	(.0664)	.0000

72. [Ref. 601274] One teacher taught an Algebra course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1328	
130 ESOL	(.1328)	.0000
		.0000

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

73. [Ref. 614101] An ELL Committee for one student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4092	
130 ESOL	(.4092)	.0000

74. [Ref. 614102] The *ELL Student Plan* (Plan) for one student was dated September 13, 2022, but was not completed until January 25, 2023, when the student's class schedule was attached to the Plan, which was after the October 2022 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4092	
130 ESOL	(.4092)	.0000

75. [Ref. 614103] One student was incorrectly reported in ESE Support Level 5 based on the student's placement in the Hospital and Homebound Program. The student received only on-campus instruction during the reported survey period and was not eligible for the 13 special consideration points indicated on the student's *Matrix of Services* form. We propose the following adjustment:



		Proposed Net Adjustments (Unweighted FTE)	
Findings			
Dr. W.J. Creel Elementary School (#6141) (Continued)			
112	Grades 4-8 with ESE Services	1.0000	
255	ESE Support Level 5	(1.0000)	.0000
76. [Ref. 614104] One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We propose the following adjustment:			
254	ESE Support Level 4	1.0000	
255	ESE Support Level 5	(1.0000)	.0000
77. [Ref. 614105] Five ESE students' <i>Matrix of Services</i> forms incorrectly included three special consideration points designated for students who were PK students earning less than .5000 FTE during the FTE survey period; however, the students were reported for .5000 FTE during the October 2022 and February 2023 reporting survey periods. We propose the following adjustment:			
111	Grades K-3 with ESE Services	2.8612	
254	ESE Support Level 4	(2.8612)	.0000
78. [Ref. 614171] Our examination disclosed that five courses in the October survey were reported under one Contracted Services (CS) number but were taught by multiple teachers. As such, these teachers should have each been assigned a unique CS number. School management indicated that the School was having difficulties filling vacancies and employed substitutes with support from certified teachers; however, we could not determine the teacher of record nor could we determine that the ESOL requirements had been met. Accordingly, we propose the following adjustment:			
101	Basic K-3	1.0016	
130	ESOL	(1.0016)	.0000
79. [Ref. 614172] Our examination disclosed that two courses were reported under one Contracted Services (CS) number. School records indicated that these courses and students assigned to these courses were taught by substitute teachers during the survey periods. Because these teachers were not each assigned a unique CS number, we could not conclusively determine who provided the direct instruction. We propose the following adjustment:			
102	Basic 4-8	.7156	
130	ESOL	(.7156)	.0000
			.0000

**Findings**

**Odyssey Charter School (#6507)**

80. [Ref. 650705] The course schedules for students in Grades K-5 were incorrectly reported. The School's bell schedule supported 1,670 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,940 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment. .0000

81. [Ref. 650771] One teacher taught a Comprehensive Science course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the student is cited in Finding No. 83 (Ref. 650702), we present this disclosure finding with no proposed adjustment. .0000

82. [Ref. 650701] The file for one ESE student in the Gifted Program did not contain an EP covering the reporting survey. We propose the following adjustment:

102 Basic 4-8	.4999	
112 Grades 4-8 with ESE Services	(.4999)	.0000

83. [Ref. 650702] Five ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.4524	
103 Basic 9-12	.2660	
130 ESOL	(1.7184)	.0000

84. [Ref. 650703] An ELL Committee for one student was not convened until after the October 2022 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	(.3570)	.0000

85. [Ref. 650704] One student was incorrectly reported in the ESOL Program. The student was determined not eligible and should have been reported for Basic funding. We propose the following adjustment:

**Findings**

**Odyssey Charter School (#6507) (Continued)**

103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000

86. [Ref. 650706] The class schedule for one ESE student was not reported correctly. The student was reported for 2,415 CMW, which included on-campus and homebound instruction. However, the student was scheduled for only 240 CMW of homebound instruction and no on-campus instruction. Additionally, the student did not begin receiving Hospital and Homebound instruction until October 18, 2022, which was after the October 2022 reporting survey period. Accordingly, we propose the following adjustment:

255 ESE Support Level 5	<u>(.5882)</u>	(.5882)
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87. [Ref. 650772] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Mathematics but taught a course that required certification in Business Education. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.2856	
300 Career Education 9-12	<u>(4.2856)</u>	.0000

88. [Ref. 650773/74/75] Our examination disclosed seven courses (Ref. 607173/74 – two courses [same teacher] and five courses Ref. 650775 – five courses [same teacher]) were taught by teachers who were not certified at the time of the reporting survey period. The teachers were not issued an initial certification in Elementary Education until October 19, 2022, (Ref. 650775) or February 16, 2023, (Ref. 650773/74), which was after the reporting survey periods. The two unique teachers in our test also taught courses (Ref. 650773/74/75) that required certification in ESOL. Consequently, the teachers were not properly certified to teach the courses reported. We propose the following adjustments:

<u>Ref. 650773</u>		
102 Basic 4-8	.1468	
130 ESOL	<u>(.1468)</u>	.0000
 <u>Ref. 650774</u>		
102 Basic 4-8	.1468	
130 ESOL	<u>(.1468)</u>	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
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**Odyssey Charter School (#6507)** (Continued)

<u>Ref. 650775</u>		
101 Basic K-3	.4098	
130 ESOL	<u>(.4098)</u>	.0000

89. [Ref. 650776/78] Our examination disclosed that two courses were taught by two teachers who did not hold valid Florida teaching certificates and were under the supervision of an instructional coach who was not properly certified for the course taught. We propose the following adjustments:

<u>Ref. 650776</u>		
102 Basic 4-8	.3382	
130 ESOL	<u>(.3382)</u>	.0000

<u>Ref. 650778</u>		
102 Basic 4-8	.4284	
130 ESOL	<u>(.4284)</u>	.0000

90. [Ref. 650777] One teacher did not hold a valid Florida teaching certificate for five courses reported in the October survey period and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.4098	
130 ESOL	<u>(.4098)</u>	.0000

91. [Ref. 650779] Our examination disclosed one on-campus virtual course was taught virtually by an online teacher who was not properly certified to teach the course and was not approved by the Charter School Board to teach out of field. The teacher held certification in Biology, Chemistry, and General Science but taught a course that required certification in any Health Occupation. We also noted the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0714	
300 Career Education 9-12	<u>(.0714)</u>	.0000
		<u>(.5882)</u>

**Pineapple Cove Classical Academy (#6543) Charter School**

92. [Ref. 654301] The course schedules for several Grades K-6 students in our test were incorrectly reported. The School’s bell schedule supported 1,695 instructional minutes per week and met the minimum reporting of CMW; however, the students’  
(Finding Continues on Next Page)

**Findings**

**Pineapple Cove Classical Academy (#6543) Charter School** (Continued)

course schedules were reported for 1,995 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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93. [Ref. 654371] One teacher taught a United States History course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the student is cited in Finding No. 94 (Ref. 654302), we present this disclosure finding with no proposed adjustment.

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94. [Ref. 654302] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.2906	
130 ESOL	<u>(.2906)</u>	<u>.0000</u>
		<u>.0000</u>

**Pineapple Cove Classical Academy West Melbourne (#6554) Charter School**

95. [Ref. 655401] The course schedules for several Grades K-6 students in our test were incorrectly reported. The School's bell schedule supported 1,695 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,995 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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96. [Ref. 655402] For five ELL students we noted that:

- a. The *ELL Student Plans* (Plans) for three students were not completed until after the reporting survey periods and an ELL Committee for one of the three  
(*Finding Continues on Next Page*)

**Findings**

**Pineapple Cove Classical Academy West Melbourne (#6554) Charter School** (Continued)

students was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.

- b. The Plans for two students were incomplete as the students' class schedules for the 2022-23 school year were not attached to the Plans. We propose the following adjustment:

101 Basic K-3	2.8854	
102 Basic 4-8	.3605	
130 ESOL	<u>(3.2459)</u>	.0000

97. [Ref. 655471] One teacher taught Language Arts and Intensive Reading to a class that included ELL students, but the teacher had earned only 120 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.4409	
130 ESOL	<u>(.4409)</u>	.0000
		<u>.0000</u>

**Brevard Virtual Franchise (#7004)**

98. [Ref. 700402] The FTE for one virtual education student in our Basic with ESE Services test was reported in Basic with ESE Services in error. We noted that the student's initial IEP was prepared after the student's successful completion of the reported virtual course. We proposed the following adjustment:

103 Basic 9-12	.0675	
113 Grades 9-12 with ESE Services	<u>(.0675)</u>	.0000

99. [Ref. 700403] The FTE for one virtual education student was incorrectly reported in Basic with ESE Services based on the student's placement in the Gifted Program. The student was enrolled in the Home Education Program and gifted services were not provided in accordance with District policies. We also noted that three virtual courses were incorrectly reported for FTE. The courses were reported during the June 2023 reporting survey period based on the student's successful completion of the courses. However, the *FTE General Instructions 2022-23* provide that virtual education courses that were not reported in progress during Survey 2 or 3 must be completed prior to the end of the 180-day school year. The courses were not completed prior to the end of the  
(Finding Continues on Next Page)

		Proposed Net Adjustments (Unweighted FTE)
<b><u>Findings</u></b>		
<b><u>Brevard Virtual Franchise (#7004)</u></b> (Continued)		
District’s school year and were ineligible to be reported for FEFP funding for the 2022-23 school year. We propose the following adjustment:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.6875)</u>	<u>(.1875)</u>
		<u>(.1875)</u>
<b>Proposed Net Adjustment</b>		<b><u>(521.0965)</u></b>

## SCHEDULE E

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### FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS
------------------------------------

Brevard County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) inadequate recordkeeping (Findings 4, 14, 17, 21, 22, 29, 31, 64, and 68); (2) school staff failure to follow timelines for completing IEP/EP (Findings 6, 18, 33, 63, 69, 82, and 98); (3) clerical input error (Findings 3, 23, 24, 36, 37, 45, 46, 54, 58, 60, 67, 70, 75 through 77, 86, and 99); (4) school staff oversights and turnover (Findings 2, 7 through 9, 13, 19, 25 through 27, 34, 35, 42 through 44, 50 through 53, 57, 66, 73, 74, 83 through 85, 88 through 90, 94, and 96); (5) miscoding due to change in the District's Student Information System (Findings 1, 5, 38, 39, 56, 59, 62, 65, 80, 92, and 95); (6) procedures for reviewing teacher timelines for completion of ESOL strategies not being followed (Findings 11, 32, 48, 71, 72, 81, 93, and 97); (7) failure to follow-up on changes in teacher's placement (Findings 10, 20, 47, 87, and 91); (8) inability to fill vacant positions (Findings 41, 55, 78, and 79); (9) no written letter sent for out-of-field teacher already posted on the District Web site (Findings 28, 40, 49, and 61); (10) delay in processing the teacher's application for certification (Finding 12); and (11) error in bell schedule (Findings 16 and 30).

Although requested, District management did not provide a cause for Finding 15 (Ref. No. 101871).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (3) students are provided the minimum required annual hours of instruction (720/900 hours) before being fully funded; (4) the English language proficiency of students being considered for placement or for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the student's DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the student's DEUSS anniversary date, and ELL Committees are timely convened subsequent to these assessments; (5) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (6) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (7) parents of ELL students are timely notified of their children's ESOL placements; (8) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (9) EPs and IEPs are timely prepared and retained in readily accessible files and the IEP or EP meeting includes the required participants' input which is documented and maintained in each student's file; (10) students enrolled in virtual education courses are properly enrolled and those courses that were not reported in the October or February reporting survey period are completed by the end of the regular 180-day school year; (11) courses are reported in the correct funding



program; (12) schedules for students enrolled concurrently or intermittently in the Hospital and Homebound Program are reported in the appropriate programs; (13) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained and properly prepared to support that reporting, particularly for students in the ESOL and ESE Programs; (14) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (15) only PK students who are students with a disability under IDEA or whose parents are enrolled in a Teenage Parent Program are reported for FEFP funding; (16) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement and when using Contracted Services (CS) Number that each teacher be assigned a unique CS Number; (17) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; and (18) students' parents are notified of the teacher's out-of-field placement.

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

## REGULATORY CITATIONS

### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

*FTE General Instructions 2022-23*

### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

*FTE General Instructions 2022-23*

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

### **ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

### **Career Education On-The-Job Attendance**

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

### **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2022-23*

### **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

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

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

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

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

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

### **Teacher Certification**

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

**Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

**Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

## NOTES TO SCHEDULES

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<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Brevard County District School Board (District), the FEFP, the FTE, and related areas is provided below.

### 1. The District

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 92 schools other than charter schools, 13 charter schools, 2 cost centers, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$307 million was provided through the FEFP to the District for the District-reported 76,545.10 unweighted FTE as recalibrated, which included 9,164.94 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

### 2. FEFP

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

### 3. FTE Student Enrollment

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

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

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

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

#### **5. Calculation of FEFP Funds**

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

#### **6. FTE Reporting Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.

## 7. Educational Programs

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

## 8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

### NOTE B – TESTING FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Reporting Head Start Courses	1
1. Apollo Elementary School	2 and 3
2. Rockledge Senior High School	4 through 11
3. North/Central Area Alternative Learning	12 and 13
4. South Area Alternative Learning Center	14 through 19
5. Devereux Hospital	20 and 21
6. Endeavour Elementary School	22 through 28
7. Manatee Elementary School	29 through 32
8. Melbourne Senior High School	33 through 40
9. Stone Magnet Middle School	41 through 48
10. Southwest Middle School	49 through 55
11. Central Middle School	56 through 61
12. Edgewood Jr/Sr High School	62 and 63
13. Satellite Senior High School	64 through 67

14. Delaura Middle School	68 through 72
15. Dr. W.J. Creel Elementary School	73 through 79
16. Odyssey Charter School*	80 through 91
17. Pineapple Cove Classical Academy*	92 through 94
18. Pineapple Cove Classical Academy West Melbourne*	95 through 97
19. Brevard Virtual Franchise	98 and 99

\* Charter School

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Sherrill F. Norman, 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

### Report on Student Transportation

We have examined the Brevard County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2022-23 (Appendix G)* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance

with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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

## **Opinion**

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Brevard County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>9</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation

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<sup>9</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
December 9, 2024

# SCHEDULE F

## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2023. (See NOTE B.) The population of vehicles (564) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (43,404) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	18
Hazardous Walking	2,117
IDEA – PK through Grade 12, Weighted	1,574
All Other FEFP Eligible Students	<u>39,695</u>
Total	<u>43,404</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 155 of 395 students in our student transportation test.<sup>10</sup>

<sup>10</sup> For student transportation, the material noncompliance is composed of Findings 6, 7, 8, 9, and 10 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(7)	-	-
Our tests included 395 of the 43,404 students reported as being transported by the District.	-	155	(140)
In conjunction with our general tests of student transportation we identified certain issues related to 8,382 additional students.	-	<u>8,382</u>	<u>(8,381)</u>
<b>Totals</b>	<u>(7)</u>	<u>8,537</u>	<u>(8,521)</u>

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

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

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Brevard County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2022-23 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the October 2022 reporting survey periods and the February and June 2023 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 53] Our test of the number of DIT reported disclosed the following:

#### **October 2022 Survey**

- Students in Grades 1-12 were reported for 89 DIT rather than 88 DIT.
- Kindergarten students were reported for 86 DIT rather than 85 DIT.
- Full-time PK students were reported for 84 DIT rather than 83 DIT.
- Part-time PK students were reported for 84, 84, and 84 DIT rather than 72, 54, or 36 DIT based on their individual instructional schedules.
- Dual-enrolled students were reported for 65 DIT rather than 58 DIT based on one State college's instructional calendar.

#### **February 2023 Survey**

- Students in Grades PK-12 were reported for 91 DIT rather than 89 DIT.
- Part-time PK students were reported for 91 and 91 DIT rather than 54 or 36 DIT based on their instructional schedule.
- Dual enrolled students were reported for 67 DIT rather than 62 DIT based on one State college's instructional calendar.
- Students in one charter school (in our test) were reported for 91 DIT rather than 87 DIT.

*(Finding Continues on Next Page)*

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**June 2023 Survey**

- Students were reported for 20 DIT rather than 22 DIT in accordance with the District's ESY calendar.

We propose the following adjustments:

**October 2022 Survey**

**89 Days in Term**

Teenage Parents and Infants	(10)
Hazardous Walking	(940)
IDEA - PK through Grade 12, Weighted	(653)
All Other FEFP Eligible Students	(19,294)

**88 Days in Term**

Teenage Parents and Infants	7
Hazardous Walking	940
IDEA - PK through Grade 12, Weighted	653
All Other FEFP Eligible Students	19,280

**86 Days in Term**

Hazardous Walking	(121)
IDEA - PK through Grade 12, Weighted	(28)
All Other FEFP Eligible Students	(714)

**85 Days in Term**

Hazardous Walking	121
IDEA - PK through Grade 12, Weighted	28
All Other FEFP Eligible Students	728

**84 Days in Term**

IDEA - PK through Grade 12, Weighted	(53)
All Other FEFP Eligible Students	(73)

**83 Days in Term**

Teenage Parents and Infants	3
IDEA - PK through Grade 12, Weighted	49
All Other FEFP Eligible Students	63

**72 Days in Term**

IDEA - PK through Grade 12, Weighted	1
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**65 Days in Term**

All Other FEFP Eligible Students	(169)
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**58 Days in Term**

All Other FEFP Eligible Students	169
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<b><u>Findings</u></b>		<b><u>Students Transported Proposed Net Adjustments</u></b>
<u>54 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	3	
All Other FEFP Eligible Students	9	
<u>36 Days in Term</u>		
All Other FEFP Eligible Students	1	
<b>February 2023 Survey</b>		
<u>91 Days in Term</u>		
Teenage Parents and Infants	(8)	
Hazardous Walking	(1,056)	
IDEA - PK through Grade 12, Weighted	(727)	
All Other FEFP Eligible Students	(19,177)	
<u>89 Days in Term</u>		
Teenage Parents and Infants	8	
Hazardous Walking	1,056	
IDEA - PK through Grade 12, Weighted	719	
All Other FEFP Eligible Students	17,943	
<u>87 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	1,212	
<u>67 Days in Term</u>		
All Other FEFP Eligible Students	(253)	
<u>62 Days in Term</u>		
All Other FEFP Eligible Students	253	
<u>54 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	6	
All Other FEFP Eligible Students	20	
<u>36 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	2	
<b>June 2023 Survey</b>		
<u>22 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	113	
All Other FEFP Eligible Students	10	
<u>20 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(113)	
All Other FEFP Eligible Students	(10)	0



**Findings**

2. [Ref. 51] Our general tests disclosed that three PK students were not eligible to be reported for State transportation funding. The students were enrolled in Head Start Programs that were non-FEFP funded. We propose the following adjustments:

**October 2022 Survey**

**83 Days in Term**

All Other FEFP Eligible Students (1)

**February 2023 Survey**

**89 Days in Term**

All Other FEFP Eligible Students (2) (3)

3. [Ref. 52] Our general tests disclosed that three students were not eligible to be reported for State transportation funding. The students were enrolled in a residential DJJ or Virtual School Program and did not require transportation services. We propose the following adjustments:

**October 2022 Survey**

**88 Days in Term**

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (1)

**February 2023 Survey**

**89 Days in Term**

All Other FEFP Eligible Students (1) (3)

4. [Ref. 54] The number of vehicles in operation were incorrectly reported. Specifically:

- a. For the October 2022 Survey, the number of buses was overreported by one. One vehicle was incorrectly reported as a bus, and one student reported as riding was reported in the IDEA - PK through Grade 12, Weighted ridership category; however, the student was not eligible for this ridership category. We determined that the student lived more than 2 miles from school and should have been reported in the All Other FEFP Eligible Students ridership category.
- b. For the February 2023 survey, the number of buses was overreported by six, five vehicles were incorrectly reported as buses, and one bus was reported in error. We propose the following adjustments:

**October 2022 Survey**

Number of Buses in Operation (1)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**88 Days in Term**

IDEA - PK through Grade 12, Weighted

(1)

All Other FEFP Eligible Students

1

0

**February 2023 Survey**

Number of Buses in Operation

(6)

(7)

5. [Ref. 55] Our general tests disclosed that two students were incorrectly reported in the All Other FEFP Eligible Students category. Specifically, one student was not marked as riding the bus. The ridership date marked for a second student was after the date on which the bus driver signed the bus driver report attesting to the accuracy of the report. We also noted the student was not listed on the electronic bus report provided to support ridership. We propose the following adjustment:

**October 2022 Survey**

**88 Days in Term**

All Other FEFP Eligible Students

(2)

(2)

6. [Ref. 56] Our general review of transportation records evidenced that the ridership of 8,446 students (73 students in our tests) was not properly supported for State transportation funding. We noted that the bus drivers' reports for 99 buses were not appropriately signed or dated by the bus drivers attesting to the accuracy of the ridership reported on those buses. We propose the following adjustment:

**February 2023 Survey**

**89 Days in Term**

Teenage Parents and Infants

(5)

Hazardous Walking

(439)

IDEA - PK through Grade 12, Weighted

(295)

All Other FEFP Eligible Students

(7,707)

(8,446)

7. [Ref. 57] Sufficient documentation was not maintained to support the reporting of 63 students in our test of the Hazardous Walking ridership. Specifically, we noted that the DOE's *Hazardous Walking Site Review Checklist*, used to document whether a location meets the statutory criteria of hazardous walking conditions, was not signed and dated by representatives of the School District or those charged with governmental road jurisdictions. We propose the following adjustments:

**October 2022 Survey**

**88 Days in Term**

Hazardous Walking

(35)

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
<b>February 2023 Survey</b>		
<u>89 Days in Term</u>		
Hazardous Walking	(28)	(63)
8. [Ref. 58] Thirteen students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
<b>October 2022 Survey</b>		
<u>88 Days in Term</u>		
Hazardous Walking	(10)	
All Other FEFP Eligible Students	10	
<b>February 2023 Survey</b>		
<u>89 Days in Term</u>		
Hazardous Walking	(3)	
All Other FEFP Eligible Students	<u>3</u>	0
9. [Ref. 59] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. IEPs were not available at the time of our examination and could not be subsequently located; however, we determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
<b>October 2022 Survey</b>		
<u>88 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
<b>February 2023 Survey</b>		
<u>89 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

		<b><u>Students Transported Proposed Net Adjustments</u></b>
<b><u>Findings</u></b>		
10. [Ref. 60] Four students in our test were either not marked as riding the bus (three students) or were not listed on the bus driver reports (one student) during the October 2022 reporting survey period. We propose the following adjustment:		
<b>October 2022 Survey</b>		
<b><u>88 Days in Term</u></b>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>(1)</u>	<u>(4)</u>
<b>Proposed Net Adjustment</b>		<b><u>(8,521)</u></b>

## SCHEDULE H

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### FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### FINDING CAUSES AND RECOMMENDATIONS

Brevard County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) oversight on the part of Transportation staff (Finding 2); (2) lack of steps to verify student enrollment (Finding 3); (3) miscalculation in DIT due to school closures for weather (Finding 1); (4) reporting errors (Finding 4); (5) two methods for recording student ridership used (Finding 5); (6) original bus reports lost in transit (Finding 6); and (7) school's failure to timely update student's IEP (Finding 9).

Although requested, District management did not provide a cause for Finding 7 (Ref. 57) and Finding 8 (Ref. 58).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (3) only those students who are in membership and are documented as having been transported to FEFP-eligible Programs at least 1 day during the reporting survey period are reported for State transportation funding; (4) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program and are in fundable FEFP-eligible Programs are reported for State transportation funding; (5) only students enrolled in programs that require the students be transported to a physical school center are reported for State transportation funding; (6) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail, maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting the students in the Hazardous Walking ridership category; and (7) IEPs to support students' ridership eligibility under IDEA are retained in readily accessible files.

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

#### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

*FTE General Instructions 2022-23 (Appendix G)*

# NOTES TO SCHEDULES

NOTE A - SUMMARY  
STUDENT TRANSPORTATION

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

1. Student Eligibility

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

2. Transportation in Brevard County

For the fiscal year ended June 30, 2023, the District received \$12.7 million for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2022	257	22,056	480
February 2023	258	21,225	517
June 2023	<u>49</u>	<u>123</u>	<u>1,204</u>
Totals	<u>564</u>	<u>43,404</u>	<u>2,201</u>

3. Statutes and Rules

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

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

NOTE B – TESTING  
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

## School Board of Brevard County

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

Mark J. Rendell, Ed.D., Superintendent



December 9, 2024

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

Dear Ms. Norman:

Please see the following response to the Preliminary and Tentative Report of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Student Membership and Student Transportation audit of the Brevard County School District for the fiscal year ending June 30, 2023.

In response to the material findings cited in the audit, Brevard Public Schools offer the following:

### **Full-Time Equivalent (FTE) Student Enrollment**

#### **Recommendation #1 – Student Course Schedules**

We acknowledge our responsibility for complying with State requirements relating to student course schedules reported in accordance with schools' bell schedules. Our Educational Technology (ET) department provides mandatory training for schools to identify the alignment of school student schedules and school bell schedules in our student information system, FOCUS. Mandatory training is provided prior to each survey window, and consists of the following: student scheduling, implementation of running and reading of reports, and procedures to ensure compliance. Brevard Public Schools requires each school to have an administrator and a data clerk attend.

#### **Recommendations #2, 9 and 12 – Exceptional Educational Programs**

We acknowledge our responsibility for complying with State requirements for students within Exceptional Student Education Programs. Our Exceptional Student Education Programs, which are under Student Services, provided training to school-based ESE support specialists on the following:

- IEPs and EPs
- Expectations for appropriate completion of IEPs and EPs
- Housing/storing and maintaining IEPs, EPs and the Matrix of Services

Newly established directives to review matrices prior to survey for compliance and accurate reporting were implemented.

District ESE Support Specialists are monitoring all FTE reporting for Hospital/Homebound students. The district will continue to support schools by providing training to ESE support specialists on IEPs and the Matrix of Services, as well as giving directives to review matrices prior to survey for compliance and accurate reporting.

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In addition to the ESE support specialist training, Brevard Public Schools provided principals with a review of the 2022-23 FEFP audit along with requirements for implementation of best practices.

### **Recommendation #3 – Minimum Required Hours of Instruction**

We acknowledge our responsibility for complying with State requirements relating to the minimum required hours of instruction. In response to the 2022-23 FEFP audit, Brevard Public Schools provided principals training on maintaining proper bell schedules in accordance with state requirements. School-based directors, under School Leadership, are working directly with schools to ensure compliance with state requirements.

### **Recommendations #4, 5, 6, 7 and 14 – ESOL Programs**

We acknowledge our responsibility for complying with State requirements relating to Brevard Public Schools' ESOL program and our ELL students. The ESOL department, under Student Services, will continue to provide intensive training sessions for all ESOL contacts, including a full day of extra training for new ESOL contacts. Training sessions cover state statutes and regulations, ESOL endorsement timelines, the ESOL Procedural Manual, continuation of services based on DEUSS date, identifying students in need of extension of service and students that are reported for six or more years. Additionally, the ESOL department will offer two extra training courses, and more school visits this year to assist in monitoring ELL Plans, student placement and storing files.

### **Recommendation #8 – Attendance Records**

We have monitored and evaluated our compliance with State requirements relating to student attendance records. Our contracted site, Devereaux Hospital, failed to maintain proper student attendance records for the 2022-23 school year. Subsequently, Devereaux Hospital is utilizing a new student information system, PowerSchool, to properly maintain student attendance records and comply with state requirements.

Several schools failed to use appropriate student attendance record keeping when substitutes were in the classroom. Brevard Public Schools trained principals in proper attendance procedures and requirements for maintaining/retaining records relating to substitute teachers.

### **Recommendation #10 – Brevard Virtual School**

We acknowledge our responsibility for complying with State requirements relating to Brevard Virtual Schools' course reporting. Our BVS principal and director will provide stronger oversight to ensure that all enrolled students in Brevard Virtual School are reported correctly to the State, and their course reporting aligns with funding requirements appropriately.

### **Recommendation #11 – Course Reporting**

We acknowledge our responsibility for establishing and maintaining effective internal controls over the district in compliance with State requirements relating to course reporting. Upon the 2022-23 FEFP findings, Brevard Public Schools Educational Technology (ET) department took immediate action to

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review course reporting and funding. Based on our internal review, Brevard Public Schools has implemented corrective measures and procedural safeguards.

### **Recommendation #13 – Proper FEFP Funding Categories**

We acknowledge our responsibility for establishing and maintaining the correct FEFP funding categories relating to student reporting.

Our Exceptional Student Education Programs, which are under Student Services, provided training to school-based support specialists on IEPs, EPs, and the Matrix of Services, as well as giving directives to review matrices prior to survey for compliance and accurate reporting.

Our ESOL Program has started a new coding system for LY+ (students with more than six years in the ESOL program) to ensure 130 coding does not go on their schedule. Brevard Public Schools has created reports within our student information system, FOCUS, to support schools and ESOL contacts with Out-of-Field notifications and evaluations for newly enrolled students.

Brevard Public Schools will retain all pertinent documents related to proper FEFP funding as required.

### **Recommendation #15 – Voluntary Pre-Kindergarten (Head Start)**

We acknowledge our responsibility for complying with State requirements relating to FEFP funding. During the 2022-23 school year, Head Start courses were inaccurately reported to the State based on FEFP funding categories. Brevard Public Schools has corrected this concern. Our Educational Technology (ET) department developed and implemented procedures for creating safeguards ensuring compliance with State requirements. Along with these changes, dual verification is now in place to prevent a recurrence of this finding.

### **Recommendations #16, 17 and 18 – Teacher Certification**

We acknowledge our responsibility for complying with State requirements for establishing and maintaining effective internal controls. The identification of the following concerns during the 2022-23 FEFP audit were:

Substitute teacher certification and parent notification of Out-of-Field placement. In response:

- Schools will maintain a calendar identifying long-term classroom substitutes.
- School will complete and submit an Out-of-Field form for each long-term substitute to the Certification department in the Brevard Public Schools' Human Resources department.
- Certification department will submit the long-term substitutes to the School Board for approval.
- Schools will provide proper notification of Out-of-Field long-term substitutes to parents.
- Teachers employed through contracted services will be provided with a unique CS number; this will be a joint effort between the Educational Technology (ET) and Human Resources departments.

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Out-of-Field Teachers earning in-service credits/in-service training points. In response:

- Brevard Public Schools will more effectively monitor teachers completing Out-of-Field requirements in accordance with State Board rule.

Students' Parents notified of Out-of-Field Placement. In response:

- School administrators will continue to receive training and instruction on certification before each school year, which includes an emphasis on Board Approval and Parent Notification procedures for Out-of-Field teachers.
- Schools will continue to receive a checklist to identify Out-of-Field teachers that are not in compliance prior to Survey windows.

Training for principals in Certification requirements regarding Out-of-Field and ESOL occurred at a leadership team meeting towards the beginning of the school year.

### Transportation

#### **Recommendations #1, 3, 4 and 7 – Accurate Reporting**

We have monitored and evaluated our compliance with State requirements relating to Transportation.

Transportation Management ensures accurate reporting to the state by conducting integrity checks to verify that only correct data is submitted regarding all information pertaining to buses used for student transportation. Reporting for vans and buses is separate; funding for students using vans will adhere to state guidelines. Furthermore, each route and vehicle will have distinct identification numbers to maintain clarity and accuracy.

Area Supervisors will verify that student ridership aligns with drivers' route reports during the survey period and ensure that reported dates are accurate. The GIS Supervisor will collaborate with the district, using the district calendar and individual student schedules, to calculate precise Days in Term (DIT) for each student category submitted to the state. These categories include Teenage Parents and Infants, Hazardous Walking, IDEA-PK through Grade 12, Weighted, and Non-Weighted, along with all other Florida Education Finance Program (FEFP)-eligible students. Documentation of DIT will rely on District/Collegiate calendars and the Student Information System (SIS) meeting days. The GIS Supervisor will also cross-check data from ESE Coordinators to confirm and categorize ESE students correctly as weighted or unweighted and that only eligible students are reported to the state. To qualify for state reporting, students must be enrolled in an FEFP-funded school. Review of this data and funding requirements during monthly staff meetings, and appropriate usage ensures and informs all relevant staff members about these categories. Students enrolled in the following, during the state Survey window, will not be included in state funding submissions due to eligibility: residential DJJ facility, Virtual School Program, and home-schooled students.

The Transportation Department depends on each school to maintain accurate and compliant Individualized Education Programs (IEPs) for every student. Under the GIS Supervisor's guidance, routers

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will generate monthly reports to verify school compliance with these documents. If a school fails to update a student's IEP in accordance with their ongoing needs, the student will be reclassified by Transportation as non-weighted or ineligible for state funding until the school brings the IEP into compliance. Routers will adjust the students' coding accordingly and notify the school if there are discrepancies from the previous IEP to new and updated IEP, to ensure the student's transportation needs are as necessary.

### **Recommendations #2 and 5 – Documentation of Transportation**

We have monitored and evaluated our compliance with State requirements relating to Transportation. To ensure accuracy, all students reported for transportation funding during the survey period will undergo a two-step verification process. The Area Supervisor and Router will complete all required paperwork by having each driver sign and date their student ridership reports, ensuring that all headings are accurate. The completed documents will be delivered by the Director or Assistant Director to the GIS Supervisor, who will conduct a second verification to confirm the accuracy of the data before submission to the state. This process helps prevent the loss, or misplacement, of records.

### **Recommendation #6 – Hazardous Walking and Eligible Riders**

We have monitored and evaluated our compliance with State requirements relating to Transportation. Comprehensive documentation will be maintained to support student ridership due to hazardous walking conditions. A Hazardous Walking Committee, consisting of Brevard Public Schools staff, local law enforcement, and municipalities, has been established, with all necessary signatures secured and recorded for eligible student transportation. As Brevard County continues to grow, the GIS Supervisor will regularly update school maps to reflect new roads and subdivisions, ensuring compliance with the state's 2-mile walking limit.

If we can provide further information, please contact James Rehmer at 321-633-1000 ext. 11300.

Sincerely,

Mark J. Rendell, Ed.D.

Superintendent

Phone: (321) 633-1000, ext. 11570



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