

**INDEPENDENT AUDITOR'S REPORT
PERFORMANCE AUDIT OF
BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR THE PERIOD FROM
JULY 1, 2019 THROUGH JUNE 30, 2021**

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EXECUTIVE SUMMARY

The Firm of S. Davis & Associates, P.A. (“SDA”) was engaged to provide a performance audit of the Securing the Next Generation Referendum (“SNG”) for the School Board of Broward County (“SBBC” or “District”). The SNG program was approved by a public referendum vote on August 28, 2018. We were engaged to conduct a performance audit for the period beginning July 1, 2019, through June 30, 2021. The preliminary approach to the scope of services was communicated to the Broward County School District’s Chief Auditor, management and senior personnel from the departments and areas that are responsible or involved in the program. The final scope of services can be found in Attachment A herein.

Background

Broward County voters approved the funding of the SNG ½ mill Referendum, (see Exhibit I), during the August 28, 2018 primary election. The funds generated from the referendum were available to the District beginning in the 2019-2020 school year, and provided:

- Increased compensation for teachers and school-related staff
- Additional security staff at schools
- Essential programs for students, such as guidance counselors and behavior specialists

SBBC levied an ad-valorem operating millage of ½ mill annually for fiscal years July 1, 2019 through June 30, 2023, to:

- i. Enhance funding for school resource officers, including individual charter schools with more than 900 students,
- ii. Hire district school security staff,
- iii. Increase compensation to recruit and retain highly qualified district teachers and
- iv. Fund other essential instruction related expenses preserving important programs in district schools.

Approximate allocations by area is (a) 72 percent or more of all available funds for compensation of teachers and school related staff (including all education professionals, educational support professionals, bus drivers, assistants, and food service workers); (b) Up to 20 percent for security (school resource officers and security staff); (c) Up to 8 percent for essential programs in our schools, such as additional guidance counselors, social workers, and behavioral staff.

The referendum was estimated to generate approximately \$92 million for school year 2019-2020, (see Table below). The referendum is set to expire in four years. The funds were to be allocated as follows:

EXECUTIVE SUMMARY - *Continued*

Summary for Budget to Actual

School Year	Budgeted Revenue	Actual Revenue	Actual Expenditure	Carryover	Percent Usage
2019 - 2020	\$ 104.00	\$ 103.36	\$ 85.60	\$ 17.81	83%
2020 - 2021	105.40	108.40	99.54	8.93	92%
Cumulative	\$ 209.40	\$ 211.76	\$ 185.14	\$ 26.74	88%

Amounts reflected in millions

Based on discussion with staff, the COVID-19 pandemic had a severe impact on the District's retention and recruiting activities during 2020 and 2021.

We prepared a work plan that was shared with the District's Chief Auditor and had a project kick off meeting with personnel from the various departments and respective areas. SDA prepared a request for information necessary to conduct the audit. We reviewed, designed testing, tested, requested additional information and had discussions with staff.

Based on our testing, we found that SNG funds are being expended as intended, in accordance with the referendum language, as approved by the voters.

INDEPENDENT AUDITOR'S REPORT

Honorable Chairperson and Board Members of
the School Board of Broward County, Florida
Audit Committee
Superintendent of Schools

We have conducted a performance audit of the Secure the Next Generation Referendum ("SNG") of the School Board of Broward County, Florida ("the District") for the period of July 1, 2019 to June 30, 2021. Management is responsible for the SNG Referendum program.

We were engaged by the School Board of Broward County to conduct this performance audit and conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

A performance audit includes examining, on a test basis, evidence supporting program transactions, effectiveness, economy and efficiency. The objective of our performance audit was to provide findings and conclusions based on an evaluation of sufficient, appropriate evidence against expected outcomes/objectives of the Bond Program based on the Scope of Services identified in Attachment A.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the SNG information and to design the nature, timing, and extent of further audit procedures. The SNG's performance audit was not specifically designed to provide assurance on internal control of the SNG or to identify all significant deficiencies or material weaknesses. However, for this performance audit, we designed and performed procedures to obtain sufficient, appropriate evidence to support our findings and conclusions on the design, implementation and operating effectiveness of internal control that were significant within the context of the audit objectives described in the Scope of Services identified in Attachment A, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Accordingly, we do not express any assurance on internal control.

Independent Auditor's Report – Continued

Our responsibility as auditors is limited to the Scope of Services identified in Attachment A and the period covered by our audit, and does not extend to any later periods for which we are not engaged as auditors.

Based on the procedures performed, the result of our test indicate that the District expended SNG funds, for the 2019-2020 and 2020-2021 school years, in accordance with the purpose of the enhanced funding and programs approved by the voters on the August 28, 2018 referendum ballot.

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A." The signature is written in a cursive style and is positioned above a light blue horizontal line.

Hollywood, Florida
April 7, 2022

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION
REFERENDUM
FOR FISCAL YEARS ENDED 2020 THROUGH 2021**

**ATTACHMENT A
SCOPE OF SERVICES**

1. Gain an understanding of the Referendum and the associated goals for the Secure The Next Generation Referendum.
2. Review the official ballot language.
3. Request and review supporting documentation for the District's spending plan for the use of funds derived from the additional ½ mil levied to the support the SNG.
4. Inquire about the policies and procedures that apply to the SNG and request appropriate documentation.
5. Select a random sample for testing each year of referendum spending.
6. Plan and prepare appropriate testing procedure and perform testing of samples.
7. Conduct periodic status meetings with the Chief Auditor and requisite personnel.
8. Prepare a report.
9. Discuss results with management.
10. Present report to the audit committee upon request.
11. Perform other tasks as agreed upon by both parties.

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR FISCAL YEARS ENDED 2020 THROUGH 2021**

Task 1: **Gain an understanding of the Referendum and the associated goals for the *Secure The Next Generation Referendum*.**

Observation:

The SDA team requested and received information regarding the program initiative. SBBC has the goal of enhancing education for its students, hence the concept of saving the next generation. The Secure the Next Generation Referendum had the aspiration of securing the schools by adding school resource officers and security staff for all schools. In the aftermath of the Parkland School tragedy, schools in Florida were required to add police presence to their schools. In many instances, local police departments and the County Sheriff provided support until the schools could get fully staffed. The SNG funding will help the District fulfill the requirement.

On May 8, 2018, members of the SBBC passed a resolution calling for a referendum to be held on August 28, 2018 for the purpose of submitting to the duly qualified electors of the District a question regarding the levy of ad-valorem taxes for operating school expenses to enhance funding for school resource officers, the hiring of school security staff, increasing compensation to recruit and retaining highly qualified district teachers, and funding other essential instruction related expenses preserving important programs in the district. The resolution included the proposed language for the question as it would appear on the ballot including the proposed rate of one-half (1/2) mill.

The resolution was submitted to the requisite Broward County Supervisor of Elections required by Florida statutes to cause the referendum to be placed on the August 28, 2018, ballot. On August 28, 2018, the voters of Broward County, Florida voted in support of the increase in millage in support of the District program.

Funding became available for the 2019-2020 school year to provide improved compensation for teachers and school-related staff, hire safety and security personnel, address additional need for mental health personnel. Ballot language is presented in Exhibit I.

Finding:

None

Recommendation:

None

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR FISCAL YEARS ENDED 2020 THROUGH 2021**

Task 2: Review the official ballot language

Observation:

SDA met with District staff to discuss the background and objectives of the referendum. We requested and received the referendum and resolution passed by the District's Board to get it placed on the August 28, 2018 ballot. The ballot language specified the intended use of the funds if the ½ mill increase in ad-valorem operating millage was approved by the voters, (see Exhibit I).

The impetus for the levy is based on:

- *Teacher Pay* - Due to several years of insufficient funding by the State, teacher pay is not competitive for a college-educated professional and does not allow teachers to earn a decent livelihood in Broward County compared to other areas.
- *Senate Bill 7026* - The State of Florida as part of Senate Bill 7026 now requires every school to have a safety officer, but did not provide enough funding to cover the cost. This unfunded mandate has forced Broward County Public Schools, as well as districts statewide, to find funding elsewhere.
- *State Funding* - The State of Florida continues to fund education at one of the lowest levels in the nation. Without the referendum, the District will be forced to make cuts to meet the unfunded mandates from the State.
- *Millage Rate* - The District's millage rate is still one of the lowest of all major Florida school districts, with a rate of 6.539. (*Palm Beach: 6.769, Dade: 6.994, and Orange: 7.470*)



All compensation is subject to collective bargaining.

Finding:

None

Recommendation:

None

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR FISCAL YEARS ENDED 2020 THROUGH 2021**

Task 3: Request and review supporting documentation for the District’s spending plan for the use of funds derived from the additional ½ mil levied to the support the program.

Observation:

The District’s spending plan is in the form of the annual budget document. The budgeted allocation of the projected revenues from the referendum is as follows:

Teachers – Seventy-two percent (72%) or more was earmarked to secure and retain high-quality teachers and staff by improving compensation for teachers and non- administrative staff. This affords the District the opportunity to continue to secure essential high-quality and innovative educational programs.

Safety and Security – under School Safety Funding, up to twenty percent (20%) from the SNG was appropriated for school safety to increase the number of School Securing Officers (“SSOs”). The goal is to achieve a ratio of one (1) SSO for every one thousand (1,000) students in a school and to standardize the quantity and layers of security staff at schools. The positions to ensure adequately assigned SSOs on every campus included the addition of School Guardians, Campus Monitors and Security Specialists. Referendum funds were combined with Safe Schools (Safe Schools Act passed in 1986) allocation of funds from the State.

Support Personnel – up to eight percent (8%) was allocated to fund additional guidance counselors, social workers and behavior specialists to address mental health services.

Finding:

None

Recommendation:

None

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR FISCAL YEARS ENDED 2020 THROUGH 2021**

Task 4: Inquire about the policies and procedures that apply to this program and request appropriate documentation.

Observation:

Implementation of referendum funding was based on working with the various bargaining units to which funding would affect. In some cases, there was a Memorandum of Understanding (“MOU”) or the changes were incorporated directly into the contract agreements. The agreements specified the positions and the type of compensation and/or benefit that was eligible for funding from the referendum.

Based on the nature of the funding, the district budgeted and expended the monies in the special revenue fund category. Personnel, with the exception of SSOs, remained in their original funds. This method is appropriate because the funding is only authorized a four (4) year period and for specific expenditures. Referendum funds were applied only to those appropriate expenditure for which they were intended.

Finding:

None

Recommendation:

None

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR FISCAL YEARS ENDED 2020 THROUGH 2021**

Task 5: **Select a random sample for testing each year of referendum spending.**

Observation:

SDA requested revenue and expenditure transactions for school years 2020 and 2021. We worked with District staff to gain an understanding of the transactions and how they were entered into or generated by the systems. After gaining an understanding, selections were made and pertinent supporting documentation was provided.

Finding:

None

Recommendation:

None

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR FISCAL YEARS ENDED 2020 THROUGH 2021**

Task 6: Plan and prepare appropriate testing procedure and perform testing of samples

Observation:

Testing procedures were designed to determine whether the expenditures made with SNG funding was used appropriately utilized for the intended purpose as granted by the voters of Broward County.

Testing procedures were designed to include the following components:

- General Ledger Account – Defines the account classification that captures specific pieces of financial data i.e. asset, liability, revenue, expenditure, and fund balances.
- Business Area – Indicates the physical locations where activities take place in the District.
- Cost Center – Specific account assigned to capture expenditures relating to a specific location.
- Functional Area and Description – Activities of the school system based on broad areas for the District’s functions. They include Instruction, Instructional Support Services, General Support Services, Community Services, and Non-Programmed Charges.
- Fund – Based on governmental accounting, funds identify and capture specific activity based on their purpose.
- Category of Expenditure – Description of the type of expenditure was noted during testing i.e. payroll related expenditures.
- Position Title – Position(s) that received portions of SNG funding.
- Eligibility Expenditure – Determination of whether the expenditure that were made was eligible for the purpose of referendum funding.
- Eligibility of Position Title – Position related to the selected expenditure and whether it was one that was authorized to be funded with referendum funds.
- Testing
 - Business areas that were most noted related to Schools (Elementary through High School), Safety and Security Operations, Support Services, Educational Centers, Equity & Academic Affairs, and Food & Nutrition Services.

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR FISCAL YEARS ENDED 2020 THROUGH 2021**

- Functional areas included PreK, Specialized PreK, K through 12, Autism, ADA Services, Instruction Related Technology, Security, ESE Special Programs, and Student Support Services.
- Fund – All funds were segregated and accounted for in a Special Revenue (Governmental) Fund.
- Category of payments – primarily payroll related expenses, i.e. fringes, social security, salary equity, salary support instructional, health insurance – employer portion
- Position (Titles) – based on sample selections.

Each selection was tested based on the components noted above. Transaction data was provided by the Finance Department's Accounting and Budget area, Teacher and School Staff Compensation-Contracts and Schedule area, Safety, the Treasurer, and Essential Services.

It was noted that dollars were used primarily to fund salaries and benefits for instructional, security and support personnel. A table funded positions are presented in Exhibit II.

Summary for Budget to Actual

School Year	Budgeted Revenue	Actual Revenue	Actual Expenditure	Carryover	Percent Usage
2019 - 2020	\$ 104.00	\$ 103.36	\$ 85.60	\$ 17.81	83%
2020 - 2021	105.40	108.40	99.54	8.93	92%
Cumulative	\$ 209.40	\$ 211.76	\$ 185.14	\$ 26.74	88%

Amounts reflected in millions

Based on discussion with staff, the COVID-19 pandemic had a severe impact on the District's retention and recruiting activities during 2020 and 2021. The District anticipates being able to fill vacancies in addition to increasing base and incentive pay to teachers and school-related staff.

Based on our testing, it was determined that the SNG funds were used as the referendum intended.

Finding:

None

Recommendation:

None

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
THE SECURE THE NEXT GENERATION REFERENDUM
AND ON COMPLIANCE AND OTHER MATTERS BASED ON A
PERFORMANCE AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Chairperson and Board Members of
the School Board of Broward County, Florida
Audit Committee
Superintendent of Schools

We have conducted a performance audit of the Secure the Next Generation Referendum ("SNG") of the School Board of Broward County, Florida ("the District") for the period of July 1, 2019 to June 30, 2021, and have issued our report thereon dated April 7, 2022.

Internal Control Over Secure the Next Generation Referendum

The SNG's performance audit was not specifically designed to provide assurance on internal control of the SNG program or to identify all significant deficiencies or material weaknesses. However, for this performance audit, we designed and performed procedures to obtain sufficient, appropriate evidence to support our findings and conclusions on the design, implementation and operating effectiveness of internal control that were significant within the context of the audit objectives described in identified in Scope of Services identified in Attachment A, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Accordingly, we do not express any assurance on internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify

any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing, and not to provide an opinion on the effectiveness of the SNG's internal control. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A." The signature is written in a cursive, flowing style.

Hollywood, Florida
April 7, 2022

EXHIBITS

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
NOTICE OF ELECTION**

NOTICE IS HEREBY GIVEN THAT AN ELECTION HAS BEEN CALLED BY THE SCHOOL DISTRICT OF BROWARD COUNTY, FLORIDA FROM 7:00 A.M. UNTIL 7:00 P.M. ON TUESDAY, THE 28th DAY OF AUGUST, 2018, AT WHICH TIME THERE SHALL BE SUBMITTED TO THE DULY QUALIFIED ELECTORS OF SAID DISTRICT THE FOLLOWING QUESTION:

**Funding Security and Essential Instruction Related Expenses
of Schools through 1/2 Mill Property Tax Levy**

Shall The School Board of Broward County levy an ad-valorem operating millage of 1/2 mills annually for fiscal years July 1, 2019 through June 30, 2023, to (i) enhance funding for school

resource officers, including individual charter schools with more than 900 students, (ii) hire district school security staff, (iii) increase compensation to recruit and retain highly qualified district teachers and (iv) fund other essential instruction related expenses preserving important programs in district schools?

_____ Yes

_____ No

IN ACCORDANCE WITH THE CONSTITUTION AND THE ELECTION LAWS OF THE STATE OF FLORIDA, ALL DULY QUALIFIED ELECTORS OF BROWARD COUNTY, FLORIDA SHALL BE ENTITLED TO VOTE IN THE ELECTION TO WHICH THIS NOTICE PERTAINS.

IF THE QUESTION SHALL BE APPROVED BY VOTE OF A MAJORITY OF THE DULY QUALIFIED ELECTORS OF BROWARD COUNTY, FLORIDA VOTING THEREON, THE SCHOOL BOARD SHALL LEVY ONE HALF (1/2) MILLS TO ENHANCE FUNDING FOR SCHOOL RESOURCE OFFICERS, INCLUDING INDIVIDUAL CHARTER SCHOOLS WITH MORE THAN 900 STUDENTS; HIRE DISTRICT SCHOOL SECURITY STAFF; INCREASE COMPENSATION TO RECRUIT AND RETAIN HIGHLY QUALIFIED TEACHERS; AND FUND OTHER ESSENTIAL INSTRUCTION RELATED EXPENSES PRESERVING IMPORTANT PROGRAMS IN DISTRICT SCHOOLS FOR A PERIOD OF FOUR (4) YEARS.

Section 5. Official Ballot. The official ballot to be used in the election to be held on August 28, 2018, shall be in full compliance with the laws of the State of Florida and shall be substantially in the following form:

OFFICIAL BALLOT

**Funding Security and Essential Instruction Related Expenses
of Schools through 1/2 Mill Property Tax Levy**

Shall The School Board of Broward County levy an ad-valorem operating millage of 1/2 mills annually for fiscal years July 1, 2019 through June 30, 2023, to (i) enhance funding for school resource officers, including individual charter schools with more than 900 students, (ii) hire district school security staff, (iii) increase compensation to recruit and retain highly qualified district teachers and (iv) fund other essential instruction related expenses preserving important programs in district schools?

_____ Yes

_____ No

EXHIBIT II
TITLE LISTING OF POSITIONS SUBJECT TO REFERENDUM FINDS

Job Description Title	
1	Accounts Payable Specialist
2	Administrative Support Assistant I
3	Administrative Support Assistant II (All Locations)
4	Administrative Support Assistant III (All Locations)
5	Administrative Support Assistant IV (County)
6	Administrative Support III (All Locations)
7	Apprentice All Trades
8	Armed Safe School Officer
9	Assistant Head Facility Serviceperson (Elementary, Middle/Exceptional Child Center)
10	Assistant Head Facility Serviceperson (High School/Vocational Center)
11	Audiologist
12	Behavioral Technician
13	Bilingual Interpreter/Facilitator
14	Bookkeeper I (Elementary & Middle Schools)
15	Bookkeeper II (Elementary & Middle School)
16	Bookkeeper III (High School, County & Vocational Centers)
17	Bookkeeper/Budget keeper (Elementary & Middle School)
18	Bookkeeper/Budgetkeeper (Elementary & Middle School)
19	Broward Advisor for Continuing Education (BRACE) Advisor
20	Budget keeper II (Elementary & Middle School)
21	Budget Support Specialist
22	Budgetkeeper I All location
23	Budgetkeeper II All location
24	Building Operations Supervisor (High School)
25	Building Security Person
26	Bus Attendant
27	Bus Operator
28	Campus Monitor
29	Campus Security Manager
30	Case Manager
31	Child Development Associate
32	Child Find Specialist
33	Classroom Assistant- K-12 Exceptional Student Education (ESE)
34	Classroom Assistant K-12, Bilingual
35	Classroom Assistant Pre-K/Pre-School ESE
36	Clerical Support Assistant IV (County)
37	Clerk Specialist B
38	Clerk Typist II All Location
39	Clinical Nursing Supervisor-School Health Programs, Agency Nursing, Medically Fragile
40	Clinical Nurse, Coordinated Student Health Services
41	Coach, Literacy
42	Coach, Mathematics
43	Coach, Science
44	Community Liaison
45	Curriculum/ Program Specialist
46	Data entry Operator II (County)
47	Design Specialist, Print Graphics

EXHIBIT II

TITLE LISTING OF POSITIONS SUBJECT TO REFERENDUM FINDS

	Job Description Title
48	Educational Interpreter for Deaf/Hard of Hearing I, II,III, IV
49	Elementary Guidance Counselor
50	ESE Program Specialist
51	Exceptional Student Education (EXE) Support Facilitator
52	Exceptional Student Education (EXE) Transportation Trainer
53	Exceptional Student Education Specialist
54	Facilities Serviceperson
55	Facilities Serviceperson & Grounds Maintenance
56	Facilities Serviceperson Aide
57	Family Counselor
58	Food Service Line Manager, Vocational/Adult Center
59	General Maintenance & Repairperson
60	General Clerk II All Location
61	Grant Facilitator
62	Guidance Data Specialist
63	Guidance Director - Middle and High School
64	Head Facility Serviceperson (Elementary)
65	Head Facility Serviceperson (High School/Vocational Center)
66	Head Facility Serviceperson (Middle School/Exceptional Child Center)
67	Head Facility Serviceperson, Grounds & Minor Repair (Elementary)
68	Head Facility Serviceperson, Grounds & Minor Repair (Middle)
69	High School Student Assessment Specialist
70	Induction Coach
71	Information Management Specialist (Elementary & Middle School)
72	Information Management Specialist (High School/Center/Community School
73	Instructional Facilitator
74	Instructional Program Activity Coordinator
75	Instructional Technology Facilitator
76	Job Coach
77	Job Coach, Educational Assistant
78	Junior Reserve Officer's Training Corps Instructor
79	Laborer
80	Library Media Clerk (Schools & Vocational Centers)
81	Licensed Practical Nurse, School Health
82	Manager Food Service- Intern
83	Master Coach
84	Media Specialist
85	Micro-Computer Technical Specialist
86	Occupational Therapist
87	Office Manager
88	Office Manager Confidential (High School & Technical Colleges)
89	Office Manager Confidential Elementary & Middle Schools)
90	Office Manager I (Elementary & Middle School)
91	Office Manager II (High School, County & Vocational Centers)
92	Offset Press Operator
93	On-line Course Designer
94	Operations and Logistics Specialist,(JROTC) and (SLDC)
95	Operations Specialist IV

EXHIBIT II
TITLE LISTING OF POSITIONS SUBJECT TO REFERENDUM FINDS

Job Description Title	
96	Parent Educator
97	Receptionist II All Location
98	Registrar I (Middle School)
99	Registrar II (High School)
100	Registrar III (Technical Colleges)
101	Relief Bus Operator
102	Resource Teacher, English for Speakers of other Languages (ESOL)
103	Resource Teacher, English for Speakers of Other Languages (ESOL)
104	School Age Child Care Supervisor
105	School Food Service (Assistant III)
106	School Food Service Assistant Cook, Assistant Baker & Salad Head (Assistant IIB)
107	School Food Service Cook and Baker (Assistant IIA)
108	School Food Service General Worker
109	School Food Service Manager
110	School Psychologist
111	School Site Repairperson
112	School Social Worker
113	Secondary Guidance Counselor
114	Security Specialist
115	Snack Bar Manager, Vocational/Adult Center
116	Specialist, Technical, Adult and Community Education
117	Speech language pathologist
118	Speech/Language Program Specialist
119	Staff Developer
120	Stage Operations Technical Specialist - Performing Arts Center
121	State Data Base Specialist
122	Teacher
123	Teacher Assistant- Early Childhood Education (Pre-K)
124	Teacher Assistant Pre-K, Pre School ESE
125	Teacher Assistant,Bilingual
126	Teacher Assistant-Early Childhood Education (Pre-K)
127	Teacher Assitant- K-12/Exceptional Student Education (ESE)
128	Teacher on Special Assignment
129	Teacher on Special Assisgnment (TSA)
130	Teacher Specialist, EarlyChildhood Education
131	Teacher, Behavioral Support
132	Teacher, Early Childhood Education
133	Teacher-Instructional Specialist
134	Technical Service Specialist
135	Test Developer
136	Test Monitor
137	Therapist, Family Counseling Program
138	Transporation Dispatcher
139	Transporation Trainer
140	Vocational and Career Advisor
141	Yardperson

EXHIBIT III
LISTING OF BUSINESS AND FUNCTIONAL AREAS TESTED

Business Area	Business Area Description	FA Description
3534	Embassy Creek Elem	4-8 Basic
3102	Deerfield Park Elem	CSR State
3120	Forest Hills Elem	General - K12 Clsr Sup
3605	Apollo Middle	School Admin
3130	Quiet Waters Elem	Elem Aftercare
3256	Stoneman Douglas High	Equipment Lease BofA
2610	Special Student Education	ESE Support
2760	Support Services	I-Zone
3652	Hallandale High	Instr Related Technology
3306	Floranada Elem	ESE
3507	Collins Elem	Prekindergarten
2685	Equity & Academic Attainment	CO&DS Admin Expense
3480	Whidden-Rogers Ed Ctr	9-12 Basic
3722	Mirror Lake Elem	Student Support Services
3124	Maplewood Elem	Specialize PreK
3854	South Plantation High	ESE Special Programs
3320	Welleby Elem	IR-Technology
1701	Safety & Security Operations	Security
3112	Markham Robert C.E.	K-3 Basic
3317	Horizon Elem	Austim
3717	Peters Elem	Voluntary Pre-K
3325	Discovery Elem	ADA-Services
3607	Glades Middle	Other Central Svc
		Specialized PreK