

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



S. Davis & Associates, P.A.
Certified Public Accountants & Consultants

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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 mills 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 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.

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 ¹	Actual Expenditure	Carryover ²	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. See Exhibit II (pages 16-17) for a breakdown of expenditures by category and Bargaining Unit.

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.

- 1. Excludes late payment penalties
- 2. Carry over includes late payment penalties

School Year	Late Payment Penalties
2019 - 2020	\$.05
2020 - 2021	\$.07
Cumulative	\$.12

Amounts reflected in millions



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INDEPENDENT AUDITORS' 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 beginning July 1, 2019 through 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 Auditors' 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 the typed name and date.

Hollywood, Florida
April 7, 2022

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR THE PERIOD BEGINNING
JULY 1, 2019 THROUGH JUNE 30, 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 mills levied to 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 THE PERIOD BEGINNING
JULY 1, 2019 THROUGH JUNE 30, 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) mills.

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, addressed additional needs for mental health personnel. Ballot language is presented in Exhibit I.

Finding:

None

Recommendation:

None

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
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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 18-107 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 mills increase in ad-valorem operating millage was approved by the voters, (see Exhibit I).

The impetus for the levy was based on:

- *Teacher Pay* - Due to several years of insufficient funding by the State, teacher pay was 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
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Task 3: Request and review supporting documentation for the District’s spending plan for the use of funds derived from the additional ½ mills levied to 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

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Task 4: Inquire about the policies and procedures that apply to the SNG 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 for a four (4) year period and for specific expenditures. Referendum funds were applied only to those appropriate expenditures for which they were intended.

Finding:

None

Recommendation:

None

**BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION REFERENDUM
FOR THE PERIOD BEGINNING
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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 their systems. After gaining an understanding, selections were made and pertinent supporting documentation was provided.

Finding:

None

Recommendation:

None

**BROWARD COUNTY PUBLIC SCHOOLS
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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 accounts 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 allocations of SNG funding.
- Eligibility Expenditure – Determination of whether the expenditure that were made were eligible for the purpose designated by 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.

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- 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 ¹	Actual Expenditure	Carryover ²	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. See Exhibit II (pages 16-17) for a breakdown of expenditures by category and Bargaining Unit.

1. Excludes late payment penalties
2. Carry over includes late payment penalties

School Year	Late Payment Penalties
2019 - 2020	\$.05
2020 - 2021	\$.07
Cumulative	\$.12

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 fiscal years 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.

**BROWARD COUNTY PUBLIC SCHOOLS
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FOR THE PERIOD BEGINNING
JULY 1, 2019 THROUGH JUNE 30, 2021**

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

Finding:

None

Recommendation:

None

**INDEPENDENT AUDITORS' 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 beginning July 1, 2019 through 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 style and is positioned above a light blue horizontal line.

Hollywood, Florida
April 7, 2022

EXHIBITS

**EXHIBIT I
BALLOT LANGUAGE**

**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
EXPENDITURES BY CATEGORY FY'2019 - 2020

<u>Catagories</u>	<u>Salaries</u>	<u>Fringes *</u>	<u>Other Exp + Adjustments</u>	<u>Total</u>
<u>Education</u>				
BTU-EP	\$ 52,091,332	\$ 8,397,608	-	\$ 60,488,940
BTU-ESP	1,939,087	312,599	-	2,251,686
BTU-TSP	138,857	22,385	-	161,242
COPA	212,622	34,277	-	246,899
ESMAB	457	74	-	531
FOPE - Clerical	848,962	136,861	-	985,823
FOPE - 4	1,882,870	303,536	-	2,186,406
FOPE - FS	441,057	71,102	-	512,159
Subtotal	<u>57,555,244</u>	<u>9,278,441</u>	-	<u>66,833,685</u>
<u>Safety</u>				
Administration	(452)	(276)	\$ (105)	(833)
Instructional Support	1,108	676	258	2,042
Support	6,901,552	4,212,838	1,607,600	12,721,990
Charter School Safety	-	-	1,146,600	1,146,600
Subtotal	<u>6,902,208</u>	<u>4,213,238</u>	<u>2,754,353</u>	<u>13,869,799</u>
<u>Mental Health</u>				
Administration	13,816	8,434	178	22,428
Instructional	505,509	308,572	6,528	820,609
Instructional Support	1,964,207	1,198,989	25,366	3,188,562
Educational Support	272,014	166,042	3,513	441,569
Support	248,519	151,701	3,209	403,429
Subtotal	<u>3,004,065</u>	<u>1,833,738</u>	<u>38,795</u>	<u>4,876,598</u>
Total	<u>\$ 67,461,517</u>	<u>\$ 15,325,417</u>	<u>\$ 2,793,148</u>	<u>\$ 85,580,082</u>

Source *SBBC Finance Department*
* *Fringes represents a proration based on salary expenditures*

EXHIBIT II
EXPENDITURES BY CATEGORY FY'2020 - 2021

<u>Category</u>	<u>Salaries</u>	<u>Fringes *</u>	<u>Other Exp + Adjustments</u>	<u>Total</u>
<u>Education</u>				
BTU - EP	\$ 56,933,362	\$ 11,396,806	-	\$ 68,330,168
BTU - ESP	1,963,354	393,020	-	2,356,374
BTU - TSP	150,254	30,078	-	180,332
COPA	208,883	41,814	-	250,697
ESMAB	-	-	-	-
FOPE - Clerical	827,738	165,695	-	993,433
FOPE - 4	1,582,574	316,796	-	1,899,370
FOPE - FS	431,960	86,469	-	518,429
Subtotal	<u>62,098,125</u>	<u>12,430,678</u>	-	<u>74,528,803</u>
<u>Safety</u>				
Administrative	(3,560)	(1,719)	\$ (289)	(5,569)
Instructional	37,204	17,965	3,025	58,194
Support	10,820,333	5,224,996	879,753	16,925,081
Charter School Safety	-	-	1,146,600	1,146,600
Subtotal	<u>10,853,977</u>	<u>5,241,242</u>	<u>2,029,088</u>	<u>18,124,307</u>
<u>Mental Health</u>				
Instructional Support	4,288,850	2,071,028	386,222	6,746,100
Support	86,628	41,832	7,801	136,261
Subtotal	<u>4,375,478</u>	<u>2,112,860</u>	<u>394,023</u>	<u>6,882,361</u>
Total	<u>\$ 77,327,580</u>	<u>\$ 19,784,780</u>	<u>\$ 2,423,111</u>	<u>\$ 99,535,471</u>

Source *SBBC Finance Department*
* *Fringes represents a proration based on salary expenditures*

EXHIBIT III
LISTING OF ELIGIBLE POSITIONS (BY TITLE)
BY BARGAINING UNIT SUBJECT TO REFERENDUM FUNDS

Job Description	Job Description Title	Bargaining Unit
1 TEACHER-HEAD START	Teacher, Early Childhood Education	BTU-EP
2 TEACHER-KINDERGARTEN	Teacher	BTU-EP
3 TEACHER-GRADE 1	Teacher	BTU-EP
4 TEACHER-GRADE 2	Teacher	BTU-EP
5 TEACHER-GRADE 3	Teacher	BTU-EP
6 TEACHER-GRADE 4	Teacher	BTU-EP
7 TEACHER-GRADE 5	Teacher	BTU-EP
8 TEACHER-GRADE 6	Teacher	BTU-EP
9 TEACHER-AGRI/HORTICULTURE	Teacher	BTU-EP
10 TEACHER-ESE EXCEPTIONAL STUDENT ED	Teacher	BTU-EP
11 TEACHER-DEBATE	Teacher	BTU-EP
12 TEACHER-VOC HIGH	Teacher	BTU-EP
13 TEACHER-RESOURCE SECONDARY	Teacher on Special Assignment	BTU-EP
14 TEACHER-RESOURCE ELEMENTARY	Resource Teacher, English for Speakers of Other Languages (ESOL)	BTU-EP
15 TEACHER-ESE SPECIALIZED PRE-SCHOOL	Teacher	BTU-EP
16 TEACHER-ESE PRE-SCHOOL INTENSIVE	Teacher	BTU-EP
17 TEACHER-PHYSICAL ED & HEALTH HIGH	Teacher	BTU-EP
18 TEACHER-ESE SPECIALIZED VE	Teacher	BTU-EP
19 TEACHER-ART HIGH	Teacher	BTU-EP
20 TEACHER-AUTISM CLUSTER	Teacher	BTU-EP
21 TEACHER-BUSINESS EDUCATION HIGH	Teacher	BTU-EP
22 TEACHER-CHEMISTRY	Teacher	BTU-EP
23 TEACHER-COMPUTER SCIENCE HIGH	Teacher	BTU-EP
24 TEACHER-RESEARCH/CRITICAL THINKING HIGH	Teacher	BTU-EP
25 TEACHER-DEAF & HARD OF HEARING	Teacher	BTU-EP
26 TEACHER-EARTH SPACE SCIENCE	Teacher	BTU-EP
27 TEACHER-ESE EMOTIONAL BEHAVIORAL DIST	Teacher	BTU-EP
28 TEACHER-ESOL	Resource Teacher, English for Speakers of Other Languages (ESOL)	BTU-EP
29 TEACHER-TECHNICAL EDUCATION	Teacher	BTU-EP
30 TEACHER-ESE INTELLECTUALLY DISABLED	Teacher	BTU-EP
31 TEACHER-PHYSICS	Teacher	BTU-EP
32 TEACHER-PRE-KINDERGARTEN	Teacher	BTU-EP
33 TEACHER-SCIENCE MIDDLE	Teacher	BTU-EP
34 TEACHER-SOCIAL SCIENCES HIGH	Teacher	BTU-EP
35 TEACHER-TV PRODUCTION	Teacher	BTU-EP
36 TEACHER-ESE VISUALLY IMPAIRED	Teacher	BTU-EP
37 TEACHER-PEER COUNSELOR HIGH	Teacher	BTU-EP
38 TEACHER-DANCE HIGH	Teacher	BTU-EP
39 TEACHER-DRAMA HIGH	Teacher	BTU-EP
40 TEACHER-WORLD LANGUAGE FRENCH HIGH	Teacher	BTU-EP
41 TEACHER-HEALTH HIGH	Teacher	BTU-EP
42 TEACHER-WORLD LANGUAGE ITALIAN HIGH	Teacher	BTU-EP
43 TEACHER-WORLD LANGUAGE LATIN HIGH	Teacher	BTU-EP
44 TEACHER-MATHEMATICS HIGH	Teacher	BTU-EP
45 TEACHER-MUSIC GENERAL HIGH	Teacher	BTU-EP
46 TEACHER-PHYSICAL EDUCATION HIGH	Teacher	BTU-EP
47 TEACHER-READING ELEM	Teacher	BTU-EP
48 TEACHER-WORLD LANGUAGE SPANISH HIGH	Teacher	BTU-EP
49 TEACHER-ART ELEMENTARY	Teacher	BTU-EP
50 TEACHER-ART MIDDLE	Teacher	BTU-EP
51 TEACHER-COMPUTER SCIENCE ELEMENTARY	Teacher	BTU-EP
52 TEACHER-COMPUTER SCIENCE MIDDLE	Teacher	BTU-EP
53 TEACHER-DANCE MIDDLE	Teacher	BTU-EP
54 TEACHER-DRAMA MIDDLE	Teacher	BTU-EP

EXHIBIT III
LISTING OF ELIGIBLE POSITIONS (BY TITLE)
BY BARGAINING UNIT SUBJECT TO REFERENDUM FUNDS

Job Description	Job Description Title	Bargaining Unit
55 TEACHER-FAMILY/CONSUMER SCIENCE	Teacher	BTU-EP
56 TEACHER-HEALTH ELEMENTARY	Teacher	BTU-EP
57 TEACHER-HEALTH MIDDLE	Teacher	BTU-EP
58 TEACHER-LANGUAGE ARTS ELEMENTARY	Teacher	BTU-EP
59 TEACHER-LANGUAGE ARTS HIGH	Teacher	BTU-EP
60 TEACHER-LANGUAGE ARTS MIDDLE	Teacher	BTU-EP
61 TEACHER-MATHEMATICS ELEMENTARY	Teacher	BTU-EP
62 TEACHER-MATHEMATICS MIDDLE	Teacher	BTU-EP
63 TEACHER-MUSIC GENERAL ELEMENTARY	Teacher	BTU-EP
64 TEACHER-MUSIC GENERAL MIDDLE	Teacher	BTU-EP
65 TEACHER-PEER COUNSELOR MIDDLE	Teacher	BTU-EP
66 TEACHER-PHYSICAL EDUCATION ELEMENTARY	Teacher	BTU-EP
67 TEACHER-PHYSICAL EDUCATION MIDDLE	Teacher	BTU-EP
68 TEACHER-CRIMINAL JUSTICE	Teacher	BTU-EP
69 TEACHER-RESEARCH/CRITICAL THINKING MID	Teacher	BTU-EP
70 TEACHER-SCIENCE ELEMENTARY	Teacher	BTU-EP
71 TEACHER-SCIENCE HIGH	Teacher	BTU-EP
72 TEACHER-SOCIAL SCIENCES ELEMENTARY	Teacher	BTU-EP
73 TEACHER-SOCIAL SCIENCES MIDDLE	Teacher	BTU-EP
74 TEACHER-DANCE ELEMENTARY	Teacher	BTU-EP
75 TEACHER-DRAMA ELEMENTARY	Teacher	BTU-EP
76 TEACHER-READING MIDDLE	Teacher	BTU-EP
77 TEACHER-READING HIGH	Teacher	BTU-EP
78 TEACHER-MUSIC BAND MIDDLE	Teacher	BTU-EP
79 TEACHER-MUSIC ORCHESTRA MIDDLE	Teacher	BTU-EP
80 TEACHER-MUSIC VOCAL MIDDLE	Teacher	BTU-EP
81 TEACHER-MUSIC BAND HIGH	Teacher	BTU-EP
82 TEACHER-MUSIC ORCHESTRA HIGH	Teacher	BTU-EP
83 TEACHER-MUSIC VOCAL HIGH	Teacher	BTU-EP
84 TEACHER-MUSIC BAND DIRECTOR HIGH	Teacher	BTU-EP
85 TEACHER-MUSIC BAND ELEMENTARY	Teacher	BTU-EP
86 TEACHER-MUSIC ORCHESTRA ELEMENTARY	Teacher	BTU-EP
87 TEACHER-MUSIC VOCAL ELEMENTARY	Teacher	BTU-EP
88 TEACHER-MATH STEM MIDDLE	Teacher	BTU-EP
89 TEACHER-MATH GEM MIDDLE	Teacher	BTU-EP
90 TEACHER-SCIENCE STEM MIDDLE	Teacher	BTU-EP
91 TEACHER-WORLD LANGUAGE CHINESE HIGH	Teacher	BTU-EP
92 TEACHER-WORLD LANGUAGE FRENCH ELEM	Teacher	BTU-EP
93 TEACHER-WORLD LANGUAGE AMER SIGN HIGH	Teacher	BTU-EP
94 TEACHER-WORLD LANGUAGE CHINESE MIDDLE	Teacher	BTU-EP
95 TEACHER-WORLD LANGUAGE FRENCH MIDDLE	Teacher	BTU-EP
96 TEACHER-WORLD LANGUAGE JAPANESE HIGH	Teacher	BTU-EP
97 TEACHER-WORLD LANGUAGE SPANISH ELEM	Teacher	BTU-EP
98 TEACHER-WORLD LANGUAGE SPANISH MIDDLE	Teacher	BTU-EP
99 TEACHER-PRIVATE SCHOOL	Teacher	BTU-EP
100 TEACHER-VOC BUSINESS EDUCATION MIDDLE	Teacher	BTU-EP
101 TEACHER-VOC TECH EDUCATION MIDDLE	Teacher	BTU-EP
102 TEACHER-CTE ELECTROCARDIOGRAPH (EKG)	Teacher	BTU-EP
103 TEACHER-CTE ACCOUNTING OPERATIONS	Teacher	BTU-EP
104 TEACHER-CTE ADMINISTRATIVE SPECIALIST	Teacher	BTU-EP
105 TEACHER-CTE MEDICAL ADMIN SPECIALIST	Teacher	BTU-EP
106 TEACHER-CTACE E-LEARNING - ADULT ED	Teacher	BTU-EP
107 TEACHER-CTE A/C, REFRIGERATION HEATING	Teacher	BTU-EP
108 TEACHER-CTE AGRISCIENCE	Teacher	BTU-EP
109 TEACHER-CTE APPLIED WELDING	Teacher	BTU-EP
110 TEACHER-CTE APPRENTICESHIP	Teacher	BTU-EP

EXHIBIT III
LISTING OF ELIGIBLE POSITIONS (BY TITLE)
BY BARGAINING UNIT SUBJECT TO REFERENDUM FUNDS

Job Description	Job Description Title	Bargaining Unit
111 TEACHER-CTE AUTOMOTIVE COLLISION REPAIR	Teacher	BTU-EP
112 TEACHER-CTE AUTOMOTIVE SERVICE TECH	Teacher	BTU-EP
113 TEACHER-CTE BARBERING	Teacher	BTU-EP
114 TEACHER-CTE CARPENTRY	Teacher	BTU-EP
115 TEACHER-CTE BUSINESS - SPECIALIZED	Teacher	BTU-EP
116 TEACHER-CTE BUSINESS TECHNOLOGY	Teacher	BTU-EP
117 TEACHER-CTE CENTRAL STERILE TECHNICIAN	Teacher	BTU-EP
118 TEACHER-CTE DIGITAL PHOTOGRAPHY	Teacher	BTU-EP
119 TEACHER-CTE COMPUTER PROGRAMMING	Teacher	BTU-EP
120 TEACHER-CTE COMPUTER SYSTEMS	Teacher	BTU-EP
121 TEACHER-CTE COURT REPORTING	Teacher	BTU-EP
122 TEACHER-CTE CRIMINAL JUSTICE	Teacher	BTU-EP
123 TEACHER-CTE CULINARY ARTS (LOCAL)	Teacher	BTU-EP
124 TEACHER-CTE DENTAL ASSISTING	Teacher	BTU-EP
125 TEACHER-CTE DENTAL LAB TECHNOLOGY	Teacher	BTU-EP
126 TEACHER-CTE DRAFTING	Teacher	BTU-EP
127 TEACHER-CTE EARLY CHILDHOOD ED/PRE-K	Teacher	BTU-EP
128 TEACHER-CTE ELECTRICITY	Teacher	BTU-EP
129 TEACHER-CTE EMER MED RESPONDER/TECH	Teacher	BTU-EP
130 TEACHER-CTE FAM & CON SCIENCE (DEGREED)	Teacher	BTU-EP
131 TEACHER-ADULT ABE	Teacher	BTU-EP
132 TEACHER-ADULT GED	Teacher	BTU-EP
133 TEACHER-ADULT ESOL/ELCATE	Teacher	BTU-EP
134 TEACHER-CTE FLORAL MARKETING	Teacher	BTU-EP
135 TEACHER-CTE HEALTH SCIENCE SECONDARY	Teacher	BTU-EP
136 TEACHER-CTE HUMAN SERVICES (COSMETOLOGY)	Teacher	BTU-EP
137 TEACHER-CTE INSTRUCTIONAL TECH SUPPORT	Teacher	BTU-EP
138 TEACHER-CTE MACHINING	Teacher	BTU-EP
139 TEACHER-CTE BUSINESS MGMT & ANALYSIS	Teacher	BTU-EP
140 TEACHER-CTE MARINE SERVICE TECHNOLOGY	Teacher	BTU-EP
141 TEACHER-CTE MARKETING	Teacher	BTU-EP
142 TEACHER-CTE MEDICAL ASSISTING	Teacher	BTU-EP
143 TEACHER-CTE MEDICAL CODER/RECORDS	Teacher	BTU-EP
144 TEACHER-CTE MULTIMEDIA	Teacher	BTU-EP
145 TEACHER-CTE OPTOMETRIC ASSISTING	Teacher	BTU-EP
146 TEACHER-CTE PATIENT CARE TECHNICIAN	Teacher	BTU-EP
147 TEACHER-CTE PHARMACY TECHNICIAN	Teacher	BTU-EP
148 TEACHER-CTE PRACTICAL NURSING RN - BSN	Teacher	BTU-EP
149 TEACHER-CTE DIGITAL PRINTING TECHNOLOGY	Teacher	BTU-EP
150 TEACHER-CTE MENTAL HEALTH TECHNICIAN	Teacher	BTU-EP
151 TEACHER-CTE STEM	Teacher	BTU-EP
152 TEACHER-CTE STUDENT SUPPORT	Teacher	BTU-EP
153 TEACHER-CTE SURGICAL TECHNICIAN	Teacher	BTU-EP
154 TEACHER-CTE TELEVISION PRODUCTION	Teacher	BTU-EP
155 TEACHER-CTE TRUCK AND BUS TECHNICIAN	Teacher	BTU-EP
156 TEACHER-CTE VEHICLE DRIVING	Teacher	BTU-EP
157 TEACHER-CTE VETERINARY	Teacher	BTU-EP
158 TEACHER-CTE ORTHOPEDIC TECHNOLOGY	Teacher	BTU-EP
159 TEACHER-ADULT APPLIED ACADEMICS	Teacher	BTU-EP
160 TEACHER-CTE HOSPITALITY AND TOURISM	Teacher	BTU-EP
161 TEACHER-CTE NETWORKING	Teacher	BTU-EP
162 TEACHER-CTE PLUMBING	Teacher	BTU-EP
163 TEACHER-ADULT STUDENT SUPPORT	Teacher	BTU-EP
164 TEACHER-CTE AVIONICS	Teacher	BTU-EP
	Junior Reserve Officer's Training Corps	
165 ROTC INSTR-CERTIFIED	Instructor	BTU-EP

EXHIBIT III
LISTING OF ELIGIBLE POSITIONS (BY TITLE)
BY BARGAINING UNIT SUBJECT TO REFERENDUM FUNDS

Job Description	Job Description Title	Bargaining Unit
166 TEACHER-TEMPORARY HOURLY (NO BENEFITS)	Teacher	BTU-EP
167 HRLY TEACHER ADULT VOC HEALTH SCIENCE	Teacher	BTU-EP
168 TEACHER-ESE SPECIALIST & CLASSROOM TCHR	Teacher	BTU-EP
169 TEACHER-MEDIA SPECIALIST & ELEMENTARY ED	Media Specialist	BTU-EP
170 TEACHER-ESE SPECIALIST & ESE TEACHER	Exceptional Student Education Specialist	BTU-EP
171 THERAPIST, FAMILY COUNSELING PROGRAM	Therapist, Family Counseling Program	BTU-EP
172 FAMILY COUNSELOR-ESE	Family Counselor	BTU-EP
173 FAMILY COUNSELOR	Family Counselor	BTU-EP
174 GUIDANCE COUNSELOR-ELEMENTARY	Elementary Guidance Counselor	BTU-EP
175 GUIDANCE COUNSELOR-MIDDLE	Secondary Guidance Counselor	BTU-EP
176 GUIDANCE COUNSELOR-HIGH	Secondary Guidance Counselor	BTU-EP
177 GUIDANCE COUNSELOR-TECHNICAL	Secondary Guidance Counselor	BTU-EP
178 GUIDANCE COUNSELOR CENTER	Secondary Guidance Counselor	BTU-EP
179 GUIDANCE COUNSELOR-ADULT ED	Secondary Guidance Counselor	BTU-EP
180 GUIDANCE DIRECTOR MIDDLE	Guidance Director - Middle and High School	BTU-EP
181 GUIDANCE DIRECTOR HIGH	Guidance Director - Middle and High School	BTU-EP
182 BRACE ADVISOR - AA	Broward Advisor for Continuing Education (BRACE) Advisor	BTU-ESP
183 BRACE ADVISOR - BA	Broward Advisor for Continuing Education (BRACE) Advisor	BTU-ESP
184 VOCATIONAL & CAREER ADVISOR - AA	Vocational and Career Advisor	BTU-ESP
185 VOCATIONAL & CAREER ADVISOR - BA	Vocational and Career Advisor	BTU-ESP
186 MEDIA SPECIALIST-ELEMENTARY	Media Specialist	BTU-EP
187 MEDIA SPECIALIST-MIDDLE	Media Specialist	BTU-EP
188 MEDIA SPECIALIST-HIGH	Media Specialist	BTU-EP
189 MEDIA SPECIALIST-TECHNICAL	Media Specialist	BTU-EP
190 MEDIA SPECIALIST-CENTER	Media Specialist	BTU-EP
191 OCCUPATIONAL THERAPIST	Occupational Therapist	BTU-EP
192 SCHOOL PSYCHOLOGIST	School Psychologist	BTU-EP
193 TEACHER-AUDIOLOGIST	Audiologist	BTU-EP
194 TEACHER-CASE MANAGER	Case Manager	BTU-EP
195 TEACHER-ESE SUPPORT FACILITATOR	Exceptional Student Education (EXE) Support Facilitator	BTU-EP
196 TEACHER-CURRICULUM FACILITATOR	Teacher	BTU-EP
197 TEACHER-ACADEMIC SUPPORT	Teacher	BTU-EP
198 TEACHER-ESOL RESOURCE	Resource Teacher, English for Speakers of other Languages (ESOL)	BTU-EP
199 TEACHER-AUTISM COACH	Teacher	BTU-EP
200 TEACHER-INTERNAL SUSPENSION MIDDLE	Teacher	BTU-EP
201 TEACHER-INTERNAL SUSPENSION HIGH	Teacher	BTU-EP
202 TEACHER-MATH COACH ELEMENTARY	Coach, Mathematics	BTU-EP
203 TEACHER-MATH COACH MIDDLE	Coach, Mathematics	BTU-EP
204 TEACHER-MATH COACH HIGH	Coach, Mathematics	BTU-EP
205 TEACHER-READING COACH/RESOURCE ELEM	Coach, Literacy	BTU-EP
206 TEACHER-READING COACH/RESOURCE MIDDLE	Coach, Literacy	BTU-EP
207 TEACHER-READING COACH/RESOURCE HIGH	Coach, Literacy	BTU-EP
208 TEACHER-INDUCTION COACH	Induction Coach	BTU-EP
209 TEACHER-SCIENCE COACH ELEMENTARY	Coach, Science	BTU-EP
210 TEACHER-SCIENCE COACH MIDDLE	Coach, Science	BTU-EP
211 TEACHER-MASTER COACH	Master Coach	BTU-EP
212 TEACHER-READING INTENSIVE ELEMENTARY	Teacher	BTU-EP
213 TEACHER-HOSPITAL/HOMEBOUND	Teacher	BTU-EP
214 BARGAINING UNIT REP-BTU	Teacher	BTU-EP

EXHIBIT III
LISTING OF ELIGIBLE POSITIONS (BY TITLE)
BY BARGAINING UNIT SUBJECT TO REFERENDUM FUNDS

Job Description	Job Description Title	Bargaining Unit
215 SPEECH LANGUAGE PATHOLOGIST	Speech language pathologist	BTU-EP
216 TEACHER-STUDENT ASSESSMENT SPEC (HIGH)	High School Student Assessment Specialist	BTU-EP
217 SCHOOL SOCIAL WORKER	School Social Worker	BTU-EP
218 TEACHER-MONITOR	Teacher	BTU-EP
219 ESE PROGRAM SPECIALIST	ESE Program Specialist	BTU-EP
220 SPEECH/LANGUAGE PROGRAM SPECIALIST	Speech/Language Program Specialist	BTU-EP
221 TEACHER-PROGRAM MONITOR (INSER/CUR)	Curriculum/ Program Specialist	BTU-EP
222 ASSISTIVE TECHNOLOGY PROGRAM SPECIALIST	Curriculum/ Program Specialist	BTU-EP
223 BEHAVIOR PROGRAM SPECIALIST	Curriculum/ Program Specialist	BTU-EP
224 TEACHER-EVALUATION PROGRAM SPECIALIST	Curriculum/ Program Specialist	BTU-EP
225 PRE-K PROGRAM SPECIALIST	Curriculum/ Program Specialist	BTU-EP
226 TEACHER SPECIALIST-EARLY CHILDHOOD	Teacher Specialist, Early Childhood Education	BTU-EP
227 TEACHER-INSTRUCTIONAL SPECIALIST	Teacher-Instructional Specialist	BTU-EP
228 TEACHER-ESE SPECIALIST	Exceptional Student Education Specialist	BTU-EP
229 TEACHER-STAFF DEVELOPER	Staff Developer	BTU-EP
230 TEACHER-BEHAVIORAL SUPPORT	Teacher, Behavioral Support	BTU-EP
231 TEACHER-MAGNET COORDINATOR	Teacher	BTU-EP
232 TEACHER-GRANT FACILITATOR	Grant Facilitator	BTU-EP
233 SPECIALIST, CHILD FIND	Child Find Specialist	BTU-EP
234 TEACHER-ON SPECIAL ASSIGNMENT	Teacher on Special Assignment (TSA)	BTU-EP
235 INSTRUCTIONAL FACILITATOR	Instructional Facilitator	BTU-EP
236 INSTRUCTIONAL TECHNOLOGY FACILITATOR	Instructional Technology Facilitator	BTU-EP
237 TEST DEVELOPER	Test Developer	BTU-EP
238 TEACHER-COURSE DESIGNER ONLINE	On-line Course Designer	BTU-EP
239 TEACHER ASSISTANT-EARLY CHILDHOOD ED	Teacher Assistant- Early Childhood Education (Pre-K)	BTU-ESP
240 CHILD DEVELOPMENT ASSOCIATE	Child Development Associate	BTU-ESP
241 CLASSROOM ASSISTANT-INST-BILINGUAL	Classroom Assistant K-12, Bilingual	BTU-ESP
242 CLASSROOM ASSISTANT-INST-ESE	Classroom Assistant- K-12 Exceptional Student Education (ESE)	BTU-ESP
243 CLASSROOM ASSISTANT-INST-VTAE	Classroom Assistant- K-12 Exceptional Student Education (ESE)	BTU-ESP
244 CLASSROOM ASSISTANT-PRE-K	Classroom Assistant Pre-K/Pre-School ESE	BTU-ESP
245 CLASSROOM ASSISTANT-ELEMENTARY	Classroom Assistant- K-12 Exceptional Student Education (ESE)	BTU-ESP
246 CLASSROOM ASSISTANT-MIDDLE	Classroom Assistant- K-12 Exceptional Student Education (ESE)	BTU-ESP
247 CLASSROOM ASSISTANT-HIGH	Classroom Assistant- K-12 Exceptional Student Education (ESE)	BTU-ESP
248 CLASSROOM ASSISTANT-UNIQUE IDEA	Classroom Assistant- K-12 Exceptional Student Education (ESE)	BTU-ESP
249 CLASSROOM ASSISTANT-PRE-K-ESE	Classroom Assistant Pre-K/Pre-School ESE	BTU-ESP
250 CLASSROOM ASSISTANT-TITLE I-ELEM	Classroom Assistant- K-12 Exceptional Student Education (ESE)	BTU-ESP
251 CLASSROOM ASSISTANT-TI-ESE	Classroom Assistant- K-12 Exceptional Student Education (ESE)	BTU-ESP
252 CLASSROOM ASSISTANT-TI-BILINGUAL	Classroom Assistant- K-12 Exceptional Student Education (ESE)	BTU-ESP
253 JOB COACH	Job Coach	BTU-ESP
254 JOB COACH-EDUCATIONAL ASSISTANT	Job Coach, Educational Assistant	BTU-ESP
255 TEACHER ASSISTANT-BILINGUAL	Teacher Assistant, Bilingual	BTU-ESP
256 TEACHER ASSISTANT-ESE	Teacher Assistant- K-12/Exceptional Student Education (ESE)	BTU-ESP

**EXHIBIT III
LISTING OF ELIGIBLE POSITIONS (BY TITLE)
BY BARGAINING UNIT SUBJECT TO REFERENDUM FUNDS**

Job Description	Job Description Title	Bargaining Unit
257 TEACHER ASSISTANT-VTAE	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
258 TEACHER ASSISTANT-PRE-K	Teacher Assistant Pre-K, Pre School ESE	BTU-ESP
259 TEACHER ASSISTANT-ELEMENTARY	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
260 TEACHER ASSISTANT-TI-ELEMENTARY	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
261 TEACHER ASSISTANT-TI-MIDDLE	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
262 TEACHER ASSISTANT-TI-MEDIA	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
263 TEACHER ASSISTANT-MIDDLE	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
264 TEACHER ASSISTANT-HIGH	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
265 TEACHER ASSISTANT-PRE-K ESE	Teacher Assistant Pre-K, Pre School ESE	BTU-ESP
266 TEACHER ASSISTANT-TI-PRE-K	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
267 TEACHER ASSISTANT-TI-ESE	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
268 TEACHER ASSISTANT-TI-BILINGUAL	Teacher Assitant- K-12/Exceptional Student Education (ESE)	BTU-ESP
269 TEACHER ASSISTANT-TI-PRE-K ESE	Teacher Assistant-Early Childhood Education (Pre-K)	BTU-ESP
270 GENERAL CLERK II (SCHOOL-BASED)	General Clerk II All Location	FOPE-Clerical
271 GENERAL CLERK II	General Clerk II All Location	FOPE-Clerical
272 CLERK TYPIST II	Clerk Typist II All Location	FOPE-Clerical
273 CLERK TYPIST II (SCHOOL-BASED)	Clerk Typist II All Location	FOPE-Clerical
274 LIBRARY MEDIA CLERK (SCHOOL-BASED)	Library Media Clerk (Schools & Vocational Centers)	FOPE-Clerical
275 RECEPTIONIST II (SCHOOL-BASED)	Receptionist II All Location	FOPE-Clerical
276 CLERK SPECIALIST B (CONF)	Clerk Specialist B	COPA
277 GENERAL CLERK II (CONF SCHOOL-BASED)	General Clerk II All Location	FOPE-Clerical
278 BOOKKEEPER/BUDGETKEEPER (CONF ELEM & MD)	Bookkeeper/Budget keeper (Elementary & Middle School)	FOPE-Clerical
279 BUDGETKEEPER II (CONF SCHOOL-BASED)	Budget keeper II (Elementary & Middle School)	FOPE-Clerical
280 OFFICE MANAGER I (CONF ELEM & MIDDLE)	Office Manager Confidential Elementary & Middle Schools)	COPA
281 OFFICE MANAGER II (CONF HIGH & TECH)	Office Manager Confidential (High School & Technical Collges)	COPA
282 OFFICE MANAGER (CONF)	Office Manager	COPA
283 BUDGETKEEPER I (SCH-BASE)	Budgetkeeper I All location	FOPE-Clerical
284 BUDGETKEEPER II SCH-BASED	Budgetkeeper II All location	FOPE-Clerical
285 ACCOUNTS PAYABLE SPECIAL	Accounts Payable Specialist	FOPE-Clerical
286 BOOKKEEPER III (HIGH SCHOOL)	Bookkeeper III (High School, County & Vocational Centers)	FOPE-Clerical
287 BOOKKEEPER III (CTY & VOC)	Bookkeeper III (High School, County & Vocational Centers)	FOPE-Clerical
288 BOOKKEEPER II (ELEM. & MID)	Bookkeeper II (Elementary & Middle School)	FOPE-Clerical
289 BOOKKEEPER I (ELEM & MDL)	Bookkeeper I (Elementary & Middle Schools)	FOPE-Clerical

EXHIBIT III
LISTING OF ELIGIBLE POSITIONS (BY TITLE)
BY BARGAINING UNIT SUBJECT TO REFERENDUM FUNDS

Job Description	Job Description Title	Bargaining Unit
290 BOOKKEEPER/BUDGETKEEPER (EL & MID)	Bookkeeper/Budgetkeeper (Elementary & Middle School)	FOPE-Clerical
291 BUS OPERATOR	Bus Operator	FOPE-Transportation
292 BUS OPERATOR-TRANSPORTATION SPECIALIST	Bus Operator	FOPE-Transportation
293 BUS OPERATOR-TRANSPORTATION TRAINER	Transportation Trainer	FOPE-Transportation
294 RELIEF BUS OPERATOR	Relief Bus Operator	FOPE-Transportation
295 BUS OPERATOR-TRANSPORTATION DISPATCHER	Transportation Dispatcher	FOPE-Transportation
	Exceptional Student Education (EXE)	
296 BUS OPERATOR-ESE TRANSPORTATION TRAINER	Transportation Trainer	FOPE-Transportation
297 BUS OPERATOR-SPECIAL NEEDS	Bus Operator	FOPE-Transportation
298 BUDGET SUPPORT SPECIALIST (COUNTY)	Budget Support Specialist	FOPE-Clerical
299 BUDGET SUPPORT SPECIALIST (SCH-BASED)	Budget Support Specialist	FOPE-Clerical
300 BUDGET SUPPORT SPECIALIST- (CONF TECH)	Budget Support Specialist	FOPE-Clerical
301 BUS ATTENDANT	Bus Attendant	FOPE-Transportation
302 FOOD SERVICE MANAGER - ELEMENTARY	School Food Service Manager	FOPE-FSM
303 FOOD SERVICE MANAGER - MIDDLE	School Food Service Manager	FOPE-FSM
304 FOOD SERVICE MANAGER - HIGH	School Food Service Manager	FOPE-FSM
	Information Management Specialist (High School/Center/Community School)	
305 INFO MGMT SPCLST (HS/CTR/COMMUNITY)	Information Management Specialist	FOPE-Clerical
	(Elementary & Middle School)	
306 INFO MGMT TECH (ELEM/MID)	Data entry Operator II (County)	FOPE-Clerical
307 DATA ENTRY OPERATOR II-COUNTY	Clerical Support Assistant IV (County)	FOPE-Clerical
308 CLERICAL SUPPORT ASSISTANT IV	Educational Interpreter for Deaf/Hard of Hearing I, II,III, IV	
309 EDUC INTERPRETER DEAF/HARD OF HEARING II	Educational Interpreter for Deaf/Hard of Hearing I, II,III, IV	FOPE-Clerical
310 EDUC INTERPRETER DEAF/HARD HEARING III	Bilingual Inrpreter/Facilitator	FOPE-Clerical
311 BILINGUAL INTAKE FACILITATOR MULTI-ED	Guidance Data Specialist	FOPE-Clerical
312 GUIDANCE DATA SPECIALIST	State Data Base Specialist	FOPE-Clerical
313 STATE DATA BASE SPECIALIST	Operations Specialist IV	FOPE-Clerical
314 OPERATIONS SPECIALIST IV		
315 COORDINATOR I - INST (NON UNION)	Instructional Program Activity Coordinator	BTU-ESP
316 GENERAL MAINTENANCE & REPAIR PERSON	General Maintenance & Repairperson	FOPE-Maintenance-Trades
317 LABORER-VEHICLE MAINTENANCE	Laborer	FOPE-Maintenance-Trades
318 BUILDING SECURITY PERSON	Building Security Person	FOPE-Security
319 A/C & REFRIGERATION MECHANIC APPRENTICE	Apprentice All Trades	FOPE-Maintenance-Apprentice
320 CARPENTER APPRENTICE	Apprentice All Trades	FOPE-Maintenance-Apprentice
321 YARDPERSON	Yardperson	FOPE- Maintenance-Facilities
322 SCHOOL SITE REPAIRPERSON	School Site Repairperson	FOPE- Maintenance-Facilities
323 FACILITIES SERVICEPERSON	Facilities Serviceperson	FOPE- Maintenance-Facilities
324 FACILITIES SERVICEPERSON AIDE	Facilities Serviceperson Aide	FOPE- Maintenance-Facilities
	Facilities Serviceperson & Grounds Maintenance	
325 FACILITIES SERVICEPERSON & GROUNDS MAINT	School Food Service General Worker	FOPE- Maintenance-Facilities
326 FOOD SERVICE GENERAL WORKER	School Food Service Cook and Baker (Assistant IIA)	FOPE-FSA
327 FOOD SERVICE COOK & BAKER II A	School Food Service Assistant Cook, Assistant Baker & Salad Head (Assistant IIB)	FOPE-FSA
328 FOOD SERVICE ASST COOK BAKER S H IIB	School Food Service (Assistant III)	FOPE-FSA
329 FOOD SERVICE ASSISTANT MANAGER III	Manager Food Service- Intern	FOPE-FSA
330 FOOD SERVICE INTERN MANAGER	Snack Bar Manager, Vocational/Adult Center	FOPE-FSA
331 SNACK BAR MANAGER-VOC/AD CENTER		FOPE-FSM

EXHIBIT III
LISTING OF ELIGIBLE POSITIONS (BY TITLE)
BY BARGAINING UNIT SUBJECT TO REFERENDUM FUNDS

Job Description	Job Description Title	Bargaining Unit
332 FOOD SERVICE LINE MANAGER-VOC/AD CENTER	Food Service Line Manager, Vocational/Adult Center	FOPE-FSA
333 CAMPUS MONITOR	Campus Monitor	FOPE-Security
334 ARMED SAFE SCHOOL OFFICER	Armed Safe School Officer	FOPE-Security
335 SECURITY SPECIALIST	Security Specialist	FOPE-Security
336 LPN III MEDICAL COMPL-EX ST (PROF)	Licensed Pratical Nurse,School Health Clinical Nurse, Coordinated Student Health Services	BTU-TSP
337 CLINICAL NURSE (PROF)	Clinical Nurse, Coordinated Student Health Services	BTU-TSP
338 SCHOOL NURSE (PROF)	Office Manager I (Elementary & Middle School)	BTU-TSP
339 OFFICE MANAGER I-ELEMENTARY & MIDDLE	Office Manager II (High School, County & Vocational Centers)	FOPE-Clerical
340 OFFICE MANAGER II-COUNTY & TECHNICAL	Building Operations Supervisor (High School)	FOPE-Clerical
341 BUILDING OPERATOR SUPERVISOR-HIGH	Head Facility Serviceperson (Elementary) Head Facility Serviceperson (Middle School/Exceptional Child Center)	FOPE- Maintenance-Facilities
342 HEAD FACILITY SERVICEPERSON-ELEMENTARY	Head Facility Serviceperson (High School/Vocational Center)	FOPE- Maintenance-Facilities
343 HEAD FACILITY SERVICEPERSON-MIDDLE/EXCH	Assistant Head Facility Serviceperson (Elementary, Middle/Exceptional Child Center)	FOPE- Maintenance-Facilities
344 HEAD FACILITY SERVICEPERSON-HIGH/TECH	Assistant Head Facility Serviceperson (High School/Vocational Center)	FOPE- Maintenance-Facilities
345 ASST HEAD FACILITY SVPER-ELEM/MID/EX/CTR	Head Facility Serviceperson, Grounds & Minor Repair (Elementary)	FOPE- Maintenance-Facilities
346 ASST HEAD FACILITY SVPERSON-HIGH/TECH	Head Facility Serviceperson, Grounds & Minor Repair (Middle)	FOPE- Maintenance-Facilities
347 HEAD FACILITY SERVICEPERSON-GR&MN/RE/EL	Registrar II (High School)	FOPE- Clerical
348 HEAD FACILITY SERVICEPERSON-GR&MNR/RE/MD	Registrar I (Middle School)	FOPE- Clerical
349 REGISTRAR II (HIGH)	Registrar III (Technical Colleges)	FOPE- Clerical
350 REGISTRAR I (MIDDLE)	Administrative Support Assistant IV (County)	FOPE- Clerical
351 REGISTRAR III (ADULT & TECHNICAL)	Administrative Support III (All Locations)	FOPE- Clerical
352 ADMINISTRATIVE SUPPORT ASSISTANT IV	Administrative Support Assistant III (All Locations)	FOPE- Clerical
353 SECRETARY III	Administrative Support Assistant II (All Locations)	FOPE- Clerical
354 ADMINISTRATIVE SUPPORT ASSISTANT III	Administrative Support Assistant I	FOPE- Clerical
355 ADMINISTRATIVE SUPPORT ASSISTANT II	Operations and Logisticst Specialist,(JROTC) and (SLDC)	BTU-TSP
356 ADMINISTRATIVE SUPPORT ASSISTANT I	Specialist, Technical, Adult and Community Education	BTU-TSP
357 OPERATIONS & LOGISTICS SPEC JROTC (PROF)	Community Liaison	BTU-ESP
358 SPECIALIST TECH ADULT & COMM ED (PROF)	Parent Educator	BTU-ESP
359 COMMUNITY LIAISON	Behavioral Techncian	BTU-ESP
360 PARENT EDUCATOR	Clinical Nursing Supervisor-School Health Programs, Agency Nursing, Medcially Fragile	BTU-TSP
361 BEHAVIORAL TECHNICIAN	Design Specialist, Print Graphics	BTU-TSP
362 CLINICAL NURSING SUPERVISOR (SUPV)	School Age Child Care Supervisor	BTU-TSP
363 SPECIALIST (PROF - E)	Offset Press Operator	FOPE-Clerical
364 SUPERVISOR III (PROF)		
365 OFFSET PRESS OPERATOR		

**EXHIBIT III
LISTING OF ELIGIBLE POSITIONS (BY TITLE)
BY BARGAINING UNIT SUBJECT TO REFERENDUM FUNDS**

Job Description	Job Description Title	Bargaining Unit
366 TEST MONITOR	Test Monitor	FOPE-Clerical
367 TECHNICAL SERVICE SPECIALIST	Technical Service Specialist	FOPE-Clerical
368 STAGE OPERATOR TECH SP PERFORMING ARTS	Stage Operations Technical Specialist - Performing Arts Center	FOPE-Clerical
369 MICRO-COMPUTER TECH SPECIALIST	Micro-Computer Technical Specialist	FOPE-Clerical
370 MANAGER, CAMPUS SECURITY	Campus Security Manager	BTU-TSP

List of Bargaining Units

BTU-EP - Broward Teachers' Union - Education Professionals
 BTU-ESP - Broward Teachers' Union - Education Support Professionals
 BTU-TSP - Broward Teachers' Union - Technical Support Professionals
 COPA - Confidential Office Personnel Association
 ESMAB - Educational Support & Management Association of Broward
 FOPE - Clerical - Federation of Public Employees - Secretarial/Clerical
 FOPE - 4 - Federation of Public Employees - Maintenance, Facility Service, Transportation, & Security
 FOPE - FS - Federation of Public Employees - Food & Nutrition Service

**EXHIBIT IV
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	Autism
3717	Peters Elem	Voluntary Pre-K
3325	Discovery Elem	ADA-Services
3607	Glades Middle	Other Central Svc
		Specialized PreK