

**CLAY COUNTY
DISTRICT SCHOOL BOARD**

**Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students**

and

Student Transportation

For the Fiscal Year Ended
June 30, 2012



BOARD MEMBERS AND SUPERINTENDENT

Clay County District School Board members and the Superintendent of Schools who served during the 2011-12 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Janice A. Kerekes, Vice Chair from 11-22-11	1
Carol Y. Studdard, Vice Chair to 11-21-11, Chair from 11-22-11	2
Charles E. Van Zant, Jr.	3
Frank J. Farrell, Chair to 11-21-11	4
Lisa B. Graham	5

Ben H. Wortham, Superintendent

The examination team leader was Theodore Montgomery. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2012

ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FES	Fluent English Speaker
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

The Clay County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2012.

Noncompliance related to reported FTE resulted in 17 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to zero but has a potential impact on the District's weighted FTE of a positive 2.0167. Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 21 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Clay County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a positive \$7,017 (positive 2.0167 times \$3,479.22).

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 FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF CLAY COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Clay County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Clay 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 elected Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 42 schools serving prekindergarten through twelfth grade students, reported 35,438.76 unweighted FTE for those students, and received approximately \$124.3 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$6.6 million for student transportation as part of the State funding through FEFP.



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AUDITOR GENERAL

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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 CLAY COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 19, 2012, that the Clay County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012. 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 2011-12* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

COMPLIANCE

In our opinion, the Clay County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to the determination and reporting of FTE. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULES A 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.

¹ *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
July 31, 2013

SCHEDULE A

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 35,438.76 unweighted FTE at 42 schools to the Department of Education for the fiscal year ended June 30, 2012.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of schools (42) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (15,829) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	41	14	12,192	167	0	25,700.3600	150.5434	6.1741
Basic with ESE Services	42	15	3,036	143	0	8,083.3200	127.9879	(.5000)
ESOL	29	13	312	103	7	342.7700	82.8474	(6.1741)
ESE Support Levels 4 and 5	29	12	273	184	4	303.1000	145.9166	.5000
Career Education 9-12	10	3	<u>16</u>	<u>15</u>	<u>0</u>	<u>1,009.2100</u>	<u>3.6208</u>	<u>.0000</u>
All Programs	42	15	<u>15,829</u>	<u>612</u>	<u>11</u>	<u>35,438.7600</u>	<u>510.9161</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (597) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. From the population of teachers, we sampled 187 and found exceptions for 7 of those teachers.

PROPOSED ADJUSTMENTS

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	1.8165	1.102	2.0018
102 Basic 4-8	.2338	1.000	.2338
103 Basic 9-12	4.1238	1.019	4.2022
112 Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
130 ESOL	(6.1741)	1.161	(7.1681)
254 ESE Support Level 4	(.5000)	3.550	(1.7750)
255 ESE Support Level 5	<u>1.0000</u>	5.022	<u>5.0220</u>
Total	<u>.0000</u>		<u>2.0167</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0111</u>	<u>#0252</u>	<u>#0261</u>	
101 Basic K-3	.....	.....	.5000	.5000
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	1.3659	.5004	.....	1.8663
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.3659)	(.5004)	(.5000)	(2.3663)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0391</u>	<u>#0431</u>	<u>#0501</u>	<u>#0531</u>	
101	.5000	.....	.....	.....	.2644	.7644
102	.0000	.....	.....	.....	.....	.0000
103	1.8663	.2502	.3502	.....	.....	2.4667
112	.0000	.....	.....	(.5000)	.....	(.5000)
130	(2.3663)	(.2502)	(.3502)	.....	(.2644)	(3.2311)
254	.0000	(1.0000)	.5000	.5000	(.5000)	(.5000)
255	<u>.0000</u>	<u>1.0000</u>	<u>(.5000)</u>	<u>.....</u>	<u>.5000</u>	<u>1.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
		<u>#0651</u>	<u>#0661</u>	
101 Basic K-3	.7644	1.0521	.....	1.8165
102 Basic 4-8	.0000	.2338	.....	.2338
103 Basic 9-12	2.4667	.....	1.6571	4.1238
112 Grades 4-8 with ESE Services	(.5000)	.....	.....	(.5000)
130 ESOL	(3.2311)	(1.2859)	(1.6571)	(6.1741)
254 ESE Support Level 4	(.5000)	.....	.....	(.5000)
255 ESE Support Level 5	<u>1.0000</u>	<u>.....</u>	<u>.....</u>	<u>1.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the FTE General Instructions 2011-12 issued by the Department of Education. The Clay County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 17.

Findings

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

R. C. Bannerman Learning Center (#0111)

1. [Ref. 11101] The files for two ELL students were missing and could not be located. We propose the following adjustment:

Table with 3 columns: Description, Value, and Proposed Net Adjustments. Rows include '103 Basic 9-12' (1.3659), '130 ESOL' ((1.3659)), and a total adjustment of .0000.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Orange Park High School (#0252)

2. [Ref. 25201] An ELL Committee was not convened to consider one student’s extended ESOL placement for a sixth year. We also noted that the student’s English language proficiency was not assessed within 30 school days prior to the student’s sixth-year ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.3336	
130 ESOL	<u>(.3336)</u>	<u>.0000</u>

3. [Ref. 25272] One teacher taught a Basic subject area class that included an ELL student but had earned only 18 of the 60 in-service points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	<u>.0000</u>
		<u>.0000</u>

Doctors Inlet Elementary School (#0261)

4. [Ref. 26101] One student was incorrectly reported in the ESOL Program for a second year of placement. The student was assessed as FES and a competent English reader and writer. We also noted that an ELL Committee was not convened to consider the student’s continued ESOL placement and the student did not have an *ELL Student Plan* that was valid during the 2011-12 school year. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Middleburg High School (#0391)

5. [Ref. 39101] We noted the following exceptions involving one ESE student's Matrix of Services forms:

- a. The student was not reported in accordance with the Matrix of Services form that was valid during the October 2011 survey.
- b. The student's Matrix of Services form that was valid during the February 2012 survey did not include a Special Considerations point for which the student was eligible. The point is designated for students with a Matrix of Services score of 21 points and a Level 5 rating in four domains; thus, the student should have had a score of 22 points and reported in Program No. 255 (ESE Support Level 5).

We propose the following adjustment:

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

6. [Ref. 39170] The parents of ELL students taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status until after the October 2011 survey. We propose the following adjustment:

103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Middleburg High School (#0391)** (Continued)

7. [Ref. 39171] One teacher taught a Basic subject area class that included an ELL student but had earned only 40 of the 60 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	<u>.0000</u>
		<u>.0000</u>

Ridgeview High School (#0431)

8. [Ref. 43101] One student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	<u>.0000</u>

9. [Ref. 43102] An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year. We also noted that the student's English language proficiency was not assessed within 30 school days prior to the student's fifth year ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.3502	
130 ESOL	(.3502)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Tynes Elementary School (#0501)</u>	
10. [Ref. 50101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>	
112 Grades 4-8 with ESE Services	(.5000)
254 ESE Support Level 4	<u>.5000</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Thunderbolt Elementary School (#0531)</u>	
11. [Ref. 53101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>	
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>.5000</u>
	<u>.0000</u>
12. [Ref. 53170] <u>One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:</u>	
101 Basic K-3	.2644
130 ESOL	<u>(.2644)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Plantation Oaks Elementary School (#0651)</u>	
13. [Ref. 65171] <u>One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:</u>	
101 Basic K-3	1.0521
102 Basic 4-8	.2338
130 ESOL	<u>(1.2859)</u>
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Oakleaf High School (#0661)

14. [Ref. 66101] An ELL Committee was not convened to consider one student's extended ESOL placement for a sixth year. Additionally, the student's English language proficiency was not assessed within 30 school days prior to the student's sixth-year ESOL anniversary date. We also noted that the student was beyond the maximum six-year period allowed for State funding of ESOL in the February 2012 survey. We propose the following adjustment:

103 Basic 9-12	.9972	
130 ESOL	(.9972)	.0000

15. [Ref. 66102] An ELL Committee was not convened to consider one student's extended ESOL placement for a fifth year. We propose the following adjustment:

103 Basic 9-12	.2516	
130 ESOL	(.2516)	.0000

16. [Ref. 66170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Oakleaf High School (#0661) (Continued)

17. [Ref. 66171] One teacher was not properly certified and was not approved by the School Board to teach out of field in either Reading or to ELL students. The teacher held certification in Elementary Education, Primary Education, and Middle Grades Integrated Curriculum but taught a course that required certification in Reading and ESOL. We also noted that the parents of the students were not notified of the teacher’s out-of-field status in Reading. We propose the following adjustment:

103 Basic 9-12	.1581	
130 ESOL	<u>(.1581)</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Level 4 and 5; (2) students are reported in accordance with the students' *Matrix of Services* forms that are correctly scored; (3) ELL students are not reported for more than the six-year period allowed for State funding of ESOL; (4) students assessed English proficient are either exited from the ESOL Program or referred to an ELL Committee to determine continued ESOL placement; (5) English language proficiency assessments for extended ESOL placements beyond the initial three-year base period are conducted just prior to the students' fourth, fifth, or sixth year of ESOL placements as determined by the students' ESOL anniversary dates (i.e., within 30 school days prior to ESOL anniversary date) and any extended ESOL placements are based on timely documented recommendations of ELL Committees; (6) *ELL Student Plans* are reviewed, timely updated, and properly maintained in students' files; (7) teachers are properly certified or, if out of field, are timely approved by the School Board to teach out of field; (8) out-of-field teachers earn the required in-service training points in ESOL strategies as required by their education timeline; and (9) parents are timely notified when their children are assigned to out-of-field teachers.

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

REGULATORY CITATIONS**Reporting**

Section 1011.60, FS	Minimum Requirements of the Florida Education Finance Program
Section 1011.61, FS	Definitions
Section 1011.62, FS	Funds for Operation of Schools
Rule 6A-1.0451, FAC	Florida Education Finance Program Student Membership Surveys
Rule 6A-1.04513, FAC	Maintaining Auditable FTE Records
<i>FTE General Instructions 2011-12</i>	

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS (Continued)Attendance

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

FTE General Instructions 2011-12

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2011-12

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS (Continued)Exceptional Education

Section 1003.57, FS	.....	Exceptional Students Instruction
Section 1011.62, FS	.....	Funds for Operation of Schools
Section 1011.62(1)(e), FS	.....	Funding Model for Exceptional Student Education Programs
Rule 6A-6.03028, FAC	.....	Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
Rule 6A-6.03029, FAC	.....	Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
Rule 6A-6.0312, FAC	.....	Course Modifications for Exceptional Students
Rule 6A-6.0331, FAC	.....	General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
Rule 6A-6.0334, FAC	.....	Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
Rule 6A-6.03411, FAC	.....	Definitions, ESE Policies and Procedures, and ESE Administrators <i>Matrix of Services Handbook (2004 Revised Edition)</i>

Teacher Certification

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

The accompanying notes are an integral part of this schedule.

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

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

1. School District of Clay County

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

For the fiscal year ended June 30, 2012, the District operated 42 schools serving prekindergarten through twelfth grade students, reported 35,438.76 unweighted FTE, and received approximately \$124.3 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

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 sampling of FTE membership for a period of one week. The surveys for the 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2012

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Charles E. Bennett Elementary School	NA
2. R. C. Bannerman Learning Center	1
3. Grove Park Elementary School	NA
4. W. E. Cherry Elementary School	NA
5. Orange Park High School	2 and 3
6. Doctors Inlet Elementary School	4
7. Clay High School	NA
8. Middleburg High School	5 through 7
9. Ridgeview High School	8 and 9
10. Robert M. Paterson Elementary School	NA
11. Tynes Elementary School	10
12. Thunderbolt Elementary School	11 and 12
13. Plantation Oaks Elementary School	13
14. Oakleaf High School	14 through 17
15. Lighthouse Learning Center	NA



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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 CLAY COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 19, 2012, that the Clay County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2011-2012* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

COMPLIANCE

In our opinion, the Clay County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The findings, populations, samples, and exception totals that pertain to noncompliance are 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.

¹ *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
July 31, 2013

SCHEDULE F

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of vehicles (411) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (28,683) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	1,824
IDEA (K-12), Unweighted	3
IDEA (PK), Weighted	374
IDEA (PK), Unweighted	3
Teenage Parents and Infants	28
Hazardous Walking	1,515
Two Miles or More	<u>24,936</u>
Total	<u>28,683</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u> Proposed Net <u>Adjustment</u>	<u>Students</u> With <u>Exceptions</u>	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(1)		
We sampled 343 of the 28,683 students reported as being transported by the District.		11	(7)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 14 students.	-	<u>14</u>	<u>(14)</u>
Total	<u>(1)</u>	<u>25</u>	<u>(21)</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 Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2011-2012* issued by the Department of Education. The Clay County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 34.

**Students
 Transported
 Proposed Net
 Adjustments**

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. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2011 surveys and the February and June 2012 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.

1. [Ref. 58/59] The number of days in term was incorrectly reported for 115 students in the July 2011 survey. The students were reported for 2, 3, 5, and 6 days in term (Ref. 58), or 5 and 12 (Ref. 59) days in term; however, the students should have been reported for 4 days (Ref. 58) or 9 days (Ref. 59) days in term, respectively. We propose the following adjustments:

<u>Ref. 58</u>	
<u>July 2011 Survey</u>	
<u>6 Days in Term</u>	
IDEA (K-12), Weighted	(5)
<u>5 Days in Term</u>	
IDEA (K-12), Weighted	(11)
IDEA (PK), Weighted	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>4 Days in Term</u>		
IDEA (K-12), Weighted	102	
IDEA (PK), Weighted	9	
<u>3 Days in Term</u>		
IDEA (K-12), Weighted	(28)	
IDEA (PK), Weighted	(4)	
<u>2 Days in Term</u>		
IDEA (K-12), Weighted	(58)	
IDEA (PK), Weighted	(3)	0
Ref. 59		
July 2011 Survey		
<u>12 Days in Term</u>		
Two Miles or More	(3)	
<u>9 Days in Term</u>		
Two Miles or More	4	
<u>5 Days in Term</u>		
Two Miles or More	(1)	0
2. [Ref. 60] <u>The number of days in term was incorrectly reported for 77 ESE students in the June 2012 survey. The students were reported for 8 days in term; however, the students should have been reported for 4 days in term. We propose the following adjustment:</u>		
June 2012 Survey		
<u>8 Days in Term</u>		
IDEA (K-12), Weighted	(72)	
IDEA (PK), Weighted	(5)	
<u>4 Days in Term</u>		
IDEA (K-12), Weighted	72	
IDEA (PK), Weighted	5	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

3. [Ref. 61/62] Our general tests review disclosed that 12 PK students were incorrectly reported in ridership categories that did not correspond to their grade level. The students were reported in the Hazardous Walking (Ref. 61) and Two Miles or More (Ref. 62) ridership categories that are only for students in grades K-12. We propose the following adjustments:

Ref. 61

October 2011 Survey

90 Days in Term

Hazardous Walking	(3)	(3)
-------------------	-----	-----

Ref. 62

October 2011 Survey

90 Days in Term

Two Miles or More	(9)	(9)
-------------------	-----	-----

4. [Ref. 63] In our general tests, we noted that a bus driver report (reported as transporting two students) was missing and could not be located. We propose the following adjustment:

October 2011 Survey

Number of Buses in Operation	(1)	
------------------------------	-----	--

IDEA (K-12), Weighted	(2)	(2)
-----------------------	-----	-----

5. [Ref. 51] Two PK students in our sample were incorrectly reported in the IDEA (PK), Unweighted ridership category. The students' IEPs supported the students' reporting in the IDEA (PK), Weighted ridership category. We propose the following adjustment:

October 2011 Survey

90 Days in Term-

IDEA (PK), Weighted	2	
---------------------	---	--

IDEA (PK), Unweighted	(2)	0
-----------------------	-----	---

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

6. [Ref. 52] Two students in our sample were incorrectly reported in the Hazardous Walking ridership category. The students lived more than two miles from their assigned school and should have been reported in the Two Miles or More ridership category. We propose the following adjustment:

October 2011 Survey

90 Days in Term

Hazardous Walking	(2)	
Two Miles or More	<u>2</u>	0

7. [Ref. 53/54/55/56] Five students in our sample did not ride the bus during the survey period concerned and should not have been reported for State transportation funding. We propose the following adjustments:

Ref. 53

October 2011 Survey

90 Days in Term

Hazardous Walking	(1)	(1)
-------------------	-----	-----

Ref. 54

February 2012 Survey

90 Days in Term

IDEA (K-12), Unweighted	(1)	(1)
-------------------------	-----	-----

Ref. 55

February 2012 Survey

90 Days in Term

Hazardous Walking	(1)	(1)
-------------------	-----	-----

Ref. 56

February 2012 Survey

90 Days in Term

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Students Transported Proposed Net Adjustments
8. [Ref. 57] <u>Two students in our sample were incorrectly reported in the Hazardous Walking ridership category. The students were listed on the supporting bus driver's report as not eligible and were reported in error. We propose the following adjustment:</u>	
<u>June 2012 Survey</u>	
<u>8 Days in Term</u>	
Hazardous Walking	(2) (2)
Proposed Net Adjustment	<u>(21)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Clay County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of days in term are accurately reported; (2) only students transported during the survey period are reported for State transportation funding; and (3) students are reported in the correct ridership categories as evidenced by appropriate supporting documentation and in ridership categories that are appropriate for the students' grade levels.

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

REGULATORY CITATIONS

- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation
- Student Transportation General Instructions 2011-2012*

The accompanying notes are an integral part of this schedule.

Clay County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Clay County

For the fiscal year ended June 30, 2012, the District received approximately \$6.6 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2011	9	115
October 2011	198	14,253
February 2012	195	14,221
June 2012	<u>9</u>	<u>94</u>
Total	<u>411</u>	<u>28,683</u>

3. Statutes and Rules

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

- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation

Clay County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

SCHOOL DISTRICT OF CLAY COUNTY



Charlie Van Zant, Jr.
Superintendent of Schools

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- Carol Studdard
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- Tina Bullock
District 3
- Johnna McKinnon
District 4
- Lisa Graham
District 5

July 31, 2013

Office of the Auditor General
Mr. David W. Martin, C.P.A. Auditor General
J. David Hughes, Audit Supervisor, Section 241
Room 476B, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Re: Report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Clay County District School Board for the fiscal year ended June 30, 2012.

Dear Auditor General Martin:

The following is our response to the findings of our audit of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the fiscal year ended June 30, 2012.

FTE Audit Findings – We have reviewed the items identified in the report. We concur with the findings. We will share with the responsible parties the errors identified during the course of this audit and work on identifying actions to ensure future compliance with all requirements.

Student Transportation Findings – We have reviewed the identified items with appropriate staff members and ensured their understanding of the errors which occurred. We concur with the findings. We will make every attempt to ensure compliance with the appropriate reporting of days-in-term in future surveys.

If you have any questions or concerns, please contact Denise Adams, Deputy Superintendent, at (904) 284-6515.

Sincerely,

Charlie Van Zant
Superintendent of Schools