

**CLAY COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2016



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2015-16 fiscal year, Charles E. Van Zant, Jr., served as Superintendent and the following individuals served as Board members:

<u>Members</u>	<u>District No.</u>
Janice A. Kerekes	1
Carol Y. Studdard	2
Betsy Condon, Vice Chair through 11-17-15	3
Johnna L. McKinnon, Chair	4
Ashley Gilhousen, Vice Chair from 11-18-15	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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.

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CLAY COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and ESE Support Levels 4 and 5, the Clay County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016. Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 34 of the 76 students in our ESOL test and 25 of the 170 students in our ESE Support Levels 4 and 5 test. None of the students in our ESOL and ESE Support Levels 4 and 5 tests attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 35 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 9.9010 (1.7912 applicable to District schools other than charter schools and 8.1098 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 39.7297 (30.6873 applicable to District schools other than charter schools and 9.0424 applicable to charter schools). Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative 22 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was \$4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$165,055 (negative 39.7297 times \$4,154.45), of which \$127,489 is applicable to District schools other than charter schools and \$37,566 is applicable to charter schools.

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

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

THE DISTRICT

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 PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of 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. The District had 44 schools other than charter schools, 3 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$160.3 million was provided through the FEFP to the District for the District-reported 36,585.06 unweighted FTE as recalibrated, which included 671.08 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all

FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 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 2 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 Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$6.95 million for student transportation as part of the State funding through the 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

Report on Full-Time Equivalent Student Enrollment

We have examined the Clay County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Clay County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 1, 2017

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2016, the Clay County District School Board (District) reported to the Department of Education 36,585.06 unweighted FTE as recalibrated, which included 671.08 unweighted FTE as recalibrated for charter schools, at 44 District schools other than charter schools, 3 charter schools, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (50) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (16,359) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 34 of the 76 students in our ESOL test² and 25 of the 170 students in our ESE Support Levels 4 and 5 test.³ None of the students in our ESOL and ESE Support Levels 4 and 5 tests attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	49	14	12,752	160	1	25,449.9400	122.9859	16.5850
Basic with ESE Services	50	14	3,145	134	3	9,210.6300	102.6634	6.2852
ESOL	39	10	243	76	34	441.4100	51.4891	(23.0181)
ESE Support Levels 4 and 5	35	10	209	170	25	394.3000	132.5400	(9.7531)
Career Education 9-12	10	1	<u>10</u>	<u>10</u>	<u>0</u>	<u>1,088.7800</u>	<u>1.7577</u>	<u>.0000</u>
All Programs	50	14	<u>16,359</u>	<u>550</u>	<u>63</u>	<u>36,585.0600</u>	<u>411.4361</u>	<u>(9.9010)</u>

² For ESOL, the material noncompliance is composed of Findings 1, 2, 3, 4, 8, 19, 22, 24, 28, 29, and 31 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 9, 10, 11, 12, 13, 14, 15, 17, 18, 20 and 30 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (535) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 152 and found exceptions for 11 teachers. None of the 152 teachers in our test taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	8.6759	1.115	9.6736
102 Basic 4-8	4.4843	1.000	4.4843
103 Basic 9-12	9.9979	1.005	10.0479
111 Grades K-3 with ESE Services	4.9998	1.115	5.5748
112 Grades 4-8 with ESE Services	2.9169	1.000	2.9169
113 Grades 9-12 with ESE Services	(.0948)	1.005	(.0953)
130 ESOL	(23.0181)	1.180	(27.1614)
254 ESE Support Level 4	(9.2120)	3.613	(33.2830)
255 ESE Support Level 5	(.5411)	5.258	(2.8451)
Subtotal	(1.7912)		(30.6873)

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	(6.5731)	1.115	(7.3290)
111 Grades K-3 with ESE Services	(1.5367)	1.115	(1.7134)
Subtotal	(8.1098)		(9.0424)

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	2.1028	1.115	2.3446
102 Basic 4-8	4.4843	1.000	4.4843
103 Basic 9-12	9.9979	1.005	10.0479
111 Grades K-3 with ESE Services	3.4631	1.115	3.8614
112 Grades 4-8 with ESE Services	2.9169	1.000	2.9169
113 Grades 9-12 with ESE Services	(.0948)	1.005	(.0953)
130 ESOL	(23.0181)	1.180	(27.1614)
254 ESE Support Level 4	(9.2120)	3.613	(33.2830)
255 ESE Support Level 5	(.5411)	5.258	(2.8451)
Total	(9.9010)		(39.7297)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0241</u>	<u>#0252</u>	<u>#0351</u>	
101 Basic K-3	.4386	.....	.....	.4386
102 Basic 4-8		.....	2.9988	2.9988
103 Basic 9-12	.....	8.8802	.....	8.8802
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.6668	.6668
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.4386)	(8.8802)	(2.9988)	(12.3176)
254 ESE Support Level 4		.....	.....	.0000
255 ESE Support Level 5	.....	.....	(1.0602)	(1.0602)
Total	<u>.0000</u>	<u>.0000</u>	<u>(.3934)</u>	<u>(.3934)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0391</u>	<u>#0451</u>	<u>#0521</u>	<u>#0541</u>	
101	.4386	.....	.....	.....	1.7544	2.1930
102	2.9988	.....	.1400	.....	.....	3.1388
103	8.8802	.....	.....	.....	.....	8.8802
111	.0000	.....	4.9998	1.0000	.....	5.9998
112	.6668	.....	1.0000	1.2501	.....	2.9169
113	.0000	.0718	.....	.....	.....	.0718
130	(12.3176)	.....	.....	.....	(1.7544)	(14.0720)
254	.0000	(.5722)	(6.1398)	(2.0000)	(.5000)	(9.2120)
255	<u>(1.0602)</u>	<u>(.3975)</u>	<u>.....</u>	<u>(.5834)</u>	<u>.5000</u>	<u>(1.5411)</u>
Total	<u>(.3934)</u>	<u>(.8979)</u>	<u>.0000</u>	<u>(.3333)</u>	<u>.0000</u>	<u>(1.6246)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0591</u>	<u>#0651</u>	<u>#0661</u>	<u>#0662*</u>	
101	2.1930	2.0805	4.4024	.....	(6.5731)	2.1028
102	3.1388	.4647	.8808	.....	.....	4.4843
103	8.8802	.....	.....	1.1177	.....	9.9979
111	5.9998	(1.0000)	.....	.....	(1.5367)	3.4631
112	2.9169	.....	.....	.....	.....	2.9169
113	.0718	.....	.....	.....	.....	.0718
130	(14.0720)	(2.5452)	(5.2832)	(1.1177)	.....	(23.0181)
254	(9.2120)	1.0000	.....	(1.0000)	.....	(9.2120)
255	<u>(1.5411)</u>	<u>.....</u>	<u>.....</u>	<u>1.0000</u>	<u>.....</u>	<u>(.5411)</u>
Total	<u>(1.6246)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(8.1098)</u>	<u>(9.7344)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#7001</u>	<u>#7023</u>	
101 Basic K-3	2.1028	.....	.....	2.1028
102 Basic 4-8	4.4843	.....	.....	4.4843
103 Basic 9-12	9.9979	.....	.....	9.9979
111 Grades K-3 with ESE Services	3.4631	.....	.....	3.4631
112 Grades 4-8 with ESE Services	2.9169	.....	.....	2.9169
113 Grades 9-12 with ESE Services	.0718	(.0833)	(.0833)	(.0948)
130 ESOL	(23.0181)	.....	.....	(23.0181)
254 ESE Support Level 4	(9.2120)	.....	.....	(9.2120)
255 ESE Support Level 5	<u>(.5411)</u>	<u>.....</u>	<u>.....</u>	<u>(.5411)</u>
Total	<u>(9.7344)</u>	<u>(.0833)</u>	<u>(.0833)</u>	<u>(9.9010)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2015-16* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and ESE Support Levels 4 and 5, the Clay County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period, the February 2016 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

W. E. Cherry Elementary School (#0241)

1. [Ref. 24101] The file for one ELL student did not contain an *ELL Student Plan* covering the October 2015 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4386	
130 ESOL	<u>(.4386)</u>	<u>.0000</u>
		<u>.0000</u>

Orange Park High School (#0252)

2. [Ref. 25201] The file for one ELL student did not contain the student's English language assessment, the student's *ELL Student Plan*, or evidence that the parents were notified of their child's ESOL placement. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Orange Park High School (#0252)</u> (Continued)		
103 Basic 9-12	.3790	
130 ESOL	<u>(.3790)</u>	.0000
3. [Ref. 25202] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.6307	
130 ESOL	<u>(.6307)</u>	.0000
4. [Ref. 25203] The <i>ELL Student Plans</i> were incomplete for 11 students enrolled in the ESOL Program as they did not include course schedules that identified the specific courses that were to employ ESOL strategies. We also noted one or more of the following exceptions for 8 of these students: ELL Committees were not convened by October 1 or within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS, and English Language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:		
103 Basic 9-12	7.1638	
130 ESOL	<u>(7.1638)</u>	.0000
5. [Ref. 25270/71] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:		
<u>Ref. 25270</u>		
103 Basic 9-12	.5401	
130 ESOL	<u>(.5401)</u>	.0000
<u>Ref. 25271</u>		
103 Basic 9-12	.1666	
130 ESOL	<u>(.1666)</u>	.0000
		<u>.0000</u>

Findings

Lakeside Junior High School (#0351)

6. [Ref. 35170] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the student is cited in Finding No. 8 (Ref. 35101), we present this disclosure finding with no proposed adjustment.

.0000

7. [Ref. 35171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified in ESOL or English. The teacher held certification in Social Science but was not approved by the School Board to teach Language Arts out of field until January 21, 2016, which was after the October 2015 reporting survey period and was not approved to teach out of field in ESOL. We also noted that the parents of the student were not notified of the teacher's out-of-field status in ESOL. Since the student is cited in Finding No. 8 (Ref. 35101), we present this disclosure finding with no proposed adjustment.

.0000

8. [Ref. 35101] The *ELL Student Plans* were not available at the time of our examination and could not be subsequently located for four ELL students. We also noted that ELL Committees were not convened by October 1 to consider two of the students' continued ESOL placements beyond 3 years from the students' DEUSS and there was no evidence that the parents of one of the students were notified of the student's ESOL placement. We propose the following adjustment:

102 Basic 4-8	2.9988	
130 ESOL	<u>(2.9988)</u>	.0000

9. [Ref. 35102] A portion of the course schedules for two ESE students was incorrectly reported in program No. 255 (ESE Support Level 5) based upon the students' enrollment in the Hospital and Homebound Program. The online courses should have been reported in Program No. 112 (Grades 4-8 with ESE Services). Additionally, we noted that one of the students did not log in to any of the online courses during the October 2015 reporting survey period; therefore, the courses should not have been reported for FEFP funding. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.3334	
255 ESE Support Level 5	<u>(.6668)</u>	(.3334)

Findings

Lakeside Junior High School (#0351) (Continued)

10. [Ref. 35103] One ESE student was reported incorrectly in the Hospital and Homebound Program, as follows:

- a. A portion of the student's course schedule (.3334 FTE) was incorrectly reported in Program No. 255 (ESE Support Level 5) based upon the student's enrollment in the Hospital and Homebound Program. The online courses should have been reported in Program No. 112 (Grades 4-8 with ESE Services).
- b. The student was reported for 240 CMW (.0800 FTE) of homebound instruction; however, the student was generally only provided 60 CMW (.0200 FTE) of such instruction as documented by the homebound instructor's contact log. We noted that the student's IEP indicated homebound instruction of 60 to 240 CMW with no established schedule supporting the 240 CMW.

Accordingly, we propose the following adjustment:

112 Grades 4-8 with ESE Services	.3334	
255 ESE Support Level 5	<u>(.3934)</u>	<u>(.0600)</u>
		<u>(.3934)</u>

Middleburg High School (#0391)

11. [Ref. 39102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's new IEP was reviewed on February 4, 2016. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0718	
254 ESE Support Level 4	<u>(.0718)</u>	.0000

12. [Ref. 39103] Six ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustments:

254 ESE Support Level 4	(2.5002)	
255 ESE Support Level 5	<u>2.5002</u>	.0000
254 ESE Support Level 4	1.9998	
255 ESE Support Level 5	<u>(1.9998)</u>	.0000

13. [Ref. 39104] The homebound instructional minutes were incorrectly reported for one ESE student receiving both homebound and on-campus instruction. The student was reported for 1,250 CMW of homebound instruction (or .3845 FTE as recalibrated);
(Finding Continues on Next page)

Findings

Middleburg High School (#0391) (Continued)

however, the student only received 240 CMW (.0800 FTE) of such instruction as documented by the homebound instructor's contact log. We noted that the student's IEP indicated homebound instruction of 60 to 240 CMW with no established schedule to support the 1,250 CMW. We propose the following adjustment:

255 ESE Support Level 5	(.3045)	(.3045)
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14. [Ref. 39105] Two ESE students enrolled in the Hospital and Homebound Program were reported for more homebound instruction (2,500 CMW or .8334 FTE) than was scheduled and provided (720 CMW or .2400 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.5934)	(.5934)
		(.8979)

Lake Asbury Elementary School (#0451)

15. [Ref. 45101] School records did not demonstrate that the *Matrix of Services* forms for seven ESE students were reviewed when the students' new IEPs were prepared (four students were reported in both the October 2015 and February 2016 reporting survey periods and three students were reported in the February 2016 reporting survey period). In addition, one of the students was not reported in accordance with the student's *Matrix of Services* form applicable to the October 2015 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	4.9998	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(5.9998)	.0000

16. [Ref. 45171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Speech Correction. We also noted that the parents of the ESE students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1400	
254 ESE Support Level 4	(.1400)	.0000
		.0000

Findings

Fleming Island Elementary School (#0521)

17. [Ref. 52101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

18. [Ref. 52102] A portion of the course schedule for one ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's enrollment in the Hospital and Homebound Program. The online courses should have been reported in Program No. 112 (Grades 4-8 with ESE Services). In addition, the student did not log in to three of the online courses in the October 2015 reporting survey period or one online course in the February 2016 reporting survey period; therefore, these courses should not have been reported for FEFP funding. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.2501	
255 ESE Support Level 5	<u>(.5834)</u>	<u>(.3333)</u>
		<u>(.3333)</u>

Rideout Elementary School (#0541)

19. [Ref. 54101] The *ELL Student Plans* were incomplete for two ELL students enrolled in the ESOL Program as it was not clear that the students' instructional schedules were made a part of the *Plans*. We noted that the students' schedules were included in the students' files; however, the schedules were not attached to the *ELL Student Plans* and were not dated. We propose the following adjustment:

101 Basic K-3	1.7544	
130 ESOL	<u>(1.7544)</u>	.0000

20. [Ref. 54102] One ESE 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	<u>.5000</u>	<u>.0000</u>
		<u>.0000</u>

Argyle Elementary School (#0591)

21. [Ref. 59101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Argyle Elementary School (#0591) (Continued)

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

22. [Ref. 59102] The files for two ELL students did not contain *ELL Student Plans* covering the October 2015 reporting survey period. In addition, an ELL Committee was not convened by October 1 to consider one of the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4274	
102 Basic 4-8	.4386	
130 ESOL	<u>(.8660)</u>	.0000

23. [Ref. 59170/71] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 59170</u>		
101 Basic K-3	.2202	
102 Basic 4-8	.0261	
130 ESOL	<u>(.2463)</u>	.0000

<u>Ref. 59171</u>		
101 Basic K-3	1.4329	
130 ESOL	<u>(1.4329)</u>	.0000

.0000

Plantation Oaks Elementary School (#0651)

24. [Ref. 65101] The files for eight ELL students did not contain *ELL Student Plans* covering the October 2015 reporting survey period. In addition, ELL Committees were not convened by October 1 to consider two of the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	2.6424	
102 Basic 4-8	.8808	
130 ESOL	<u>(3.5232)</u>	.0000

25. [Ref. 65170] The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Plantation Oaks Elementary School (#0651) (Continued)

101 Basic K-3	.4502	
130 ESOL	<u>(.4502)</u>	.0000

26. [Ref. 65171] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.4094	
130 ESOL	<u>(.4094)</u>	.0000

27. [Ref. 65172] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.9004	
130 ESOL	<u>(.9004)</u>	.0000
		<u>.0000</u>

Oakleaf High School (#0661)

28. [Ref. 66101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000

29. [Ref. 66102] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3332	
130 ESOL	<u>(.3332)</u>	.0000

30. [Ref. 66103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oakleaf High School (#0661) (Continued)

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

31. [Ref. 66104] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date for consideration of the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3332	
130 ESOL	<u>(.3332)</u>	.0000

32. [Ref. 66171] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2371	
130 ESOL	<u>(.2371)</u>	.0000
		<u>.0000</u>

Orange Park Performing Arts Academy (#0662) Charter School

33. [Ref. 66201] The attendance of 16 students (1 student was in our Basic test) could not be verified in the October 2015 reporting survey period. The students' teacher did not record attendance in the District's electronic record keeping system, Focus, for 9 of the 11 days of the reporting survey period, and the substitute teacher's attendance records for the remaining 2 days of the reporting survey period were not retained. We propose the following adjustment:

101 Basic K-3	(6.5731)	
111 Grades K-3 with ESE Services	<u>(1.5367)</u>	<u>(8.1098)</u>
		<u>(8.1098)</u>

Clay Virtual Instruction Program (#7001)

34. [Ref. 700101] One course was incorrectly reported for one ESE virtual education student. The student completed a half-credit course (or .0834 FTE) but the course was reported as a full-credit course (or .1667 FTE). We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Clay Virtual Instruction Program (#7001)</u> (Continued)		
113 Grades 9-12 with ESE Services	(.0833)	(.0833)
		(.0833)
<u>Clay Virtual Academy (#7023)</u>		
35. [Ref. 702301] One ESE virtual education student did not meet the eligibility requirements to participate in a Virtual Instruction Program. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.0833)	(.0833)
		(.0833)
Proposed Net Adjustment		<u>(9.9010)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Clay County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting particularly for students in ESOL and ESE Programs; (2) only students who are in membership during the survey week and are documented as being in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) *ELL Student Plans* are timely prepared and complete, including dated student course schedules that identify all of the courses that are to employ ESOL strategies; (4) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' DEUSS anniversary date unless the students' DEUSS anniversary date falls between the administration of the Statewide English Language Proficiency assessment and applicable Statewide standardized assessment scores in a given school year and October 1 of the following school year; (5) ELL Committees are convened within 30 school days prior to each student's 3rd-year DEUSS anniversary date and each year thereafter unless the student's DEUSS anniversary date falls within the first 2 weeks of the school year, in which case the ELL Committee should convene no later than October 1; (6) ELL student files contain documentation of the students' English language assessments to support the students' ESOL placements; (7) parents are timely notified of their children's ESOL placements; (8) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms; (10) there is evidence that the *Matrix of Services* forms have been reviewed or updated when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (11) ESE students reported for homebound and online instruction are reported in the appropriate programs related to the specific instruction and the students' online and homebound instructional schedules are clearly indicated on the students' IEPs and supported by the online activity logs and homebound teachers' contact logs; (12) students meet eligibility requirements prior to enrollment in virtual instruction programs and the students' course schedules and associated FTE are accurately reported; (13) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (14) parents are timely notified when their children are assigned to teachers teaching out of field; and (15) teachers of ELL students earn the number of ESOL in-service training points required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Attendance

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

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

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

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

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

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

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

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

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

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

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

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2015-16

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0312, FAC, *Course Modifications for Exceptional Students*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2015 Edition)

Teacher Certification

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Clay County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Clay County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of 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. The District had 44 schools other than charter schools, 3 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$160.3 million was provided through the FEFP to the District for the District-reported 36,585.06 unweighted FTE as recalibrated, which included 671.08 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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 obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2016. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. W. E. Cherry Elementary School	1
2. Orange Park High School	2 through 5
3. Lakeside Junior High School	6 through 10
4. Middleburg High School	11 through 14
5. Lake Asbury Elementary School	15 and 16
6. Fleming Island Elementary School	17 and 18
7. Rideout Elementary School	19 and 20
8. Argyle Elementary School	21 through 23
9. Plantation Oaks Elementary School	24 through 27
10. Oakleaf High School	28 through 32
11. Orange Park Performing Arts Academy*	33
12. Clay Virtual Instruction Program	34
13. Clay Virtual Franchise	NA
14. Clay Virtual Academy	35

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Clay County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

Opinion

In our opinion, the Clay County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

⁴ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 1, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Clay County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 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(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (368) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (28,287) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	14
Hazardous Walking	1,310
IDEA – PK through Grade 12, Weighted	2,100
All Other FEFP Eligible Students	<u>24,863</u>
Total	<u>28,287</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)	-	-
Our tests included 394 of the 28,287 students reported as being transported by the District.	-	8	(3)
In conjunction with our general tests of student transportation we identified certain issues related to 26 additional students.	-	<u>26</u>	<u>(19)</u>
Total	<u>(2)</u>	<u>34</u>	<u>(22)</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.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2015-16* issued by the Department of Education. The Clay County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 52] Our general test of students transported by general transportation to the Pace Center for Girls disclosed the following exceptions, as follows:
 - a. The reported number of buses in operation was overstated by two buses in the October 2015 reporting survey period due to an incorrect categorization of vehicles. The District contracted with Clay Transit to transport students and the vehicles utilized should have been classified as general-purpose transportation type vehicles rather than buses.
 - b. The number of DIT was incorrectly reported for 43 students (22 students in the October 2015 reporting survey period and 21 students in the June 2016 reporting survey period). The District reported 11 and 35 DIT in the respective surveys but should have reported 90 and 23 DIT in accordance with the School's instructional calendar.
 - c. District records did not support the reported ridership of 16 students (3 students were in our test). One of the students was listed but not marked as riding the bus, 1 student was enrolled in an Adult Education Program and was not eligible for State transportation funding, and 14 students were not listed on the bus drivers' reports.

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
We propose the following adjustments:		
a. October 2015 Survey		
Number of Buses in Operation	(2)	0
b. October 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	22	
<u>11 Days in Term</u>		
All Other FEFP Eligible Students	(22)	
June 2016 Survey		
<u>35 Days in Term</u>		
All Other FEFP Eligible Students	(21)	
<u>23 Days in Term</u>		
All Other FEFP Eligible Students	<u>21</u>	0
c. October 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
February 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(11)	
June 2016 Survey		
<u>23 Days in Term</u>		
All Other FEFP Eligible Students	(3)	(16)

Additionally, Transportation staff stated that eligible student riders were inadvertently omitted from the July 2015 reporting survey period; however, documentation was not provided to evidence the identity or eligibility of the students transported. Consequently, we present this as a disclosure only.

2. [Ref. 53] The number of DIT was incorrectly reported as 11 DIT rather than the 4 DIT indicated by the District's extended school year calendar for 36 students. We propose the following adjustment:

June 2016 Survey	
<u>11 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(34)
All Other FEFP Eligible Students	(2)

Findings

6. [Ref. 57] The IEPs for five students in our test did not indicate that the students met at least one of the five criteria required for reporting in the IDEA – PK through Grade 12, Weighted ridership category. However, the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

February 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	

June 2016 Survey

4 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>3</u>	<u>0</u>

Proposed Net Adjustment		<u>(22)</u>
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SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Clay County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the vehicle category types are accurately reported; (2) the number of days in term is accurately reported; (3) students are reported in the correct ridership category based on their grade level and membership category criteria and documentation is on file to support that reporting; (4) only PK students classified as IDEA students or documented as children of parents enrolled in a Teenage Parent Program are reported for State transportation funding; (5) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category are students identified as IDEA students and the students' IEPs are documented as having met at least one of the five criteria required for reporting in the weighted ridership category; (6) only students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (7) only elementary school students in grades K-6 who meet the specified criteria and need to cross a specific hazardous walking location are reported in the Hazardous Walking ridership category; and (8) transportation data is reviewed for completeness and accuracy prior to transmission to the Department of Education.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
Student Transportation General Instructions 2015-16

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 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(2), Florida Statutes.

2. Transportation in Clay County

For the fiscal year ended June 30, 2016, the District received \$6.95 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2015	4	28
October 2015	178	14,092
February 2016	180	14,110
June 2016	<u>6</u>	<u>57</u>
Totals	<u>368</u>	<u>28,287</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



Addison G. Davis
Superintendent of Schools

SCHOOL BOARD OF CLAY COUNTY

900 Walnut Street
Green Cove Springs, Florida 32043
Telephones:
904/284-6500 (GCS) 904/272-8100 (OP)
1-888-663-2529 (KH)
FAX 904/284-6525 TDD 904/284-6584

BOARD MEMBERS:

Janice Kerekes
District 1
Carol Studdard
District 2
Betsy Condon
District 3
Mary Bolla
District 4
Ashley Gilhousen
District 5

December 1, 2017

Honorable Sherrill F. Norman, CPA
Office of the Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

We have reviewed the preliminary and tentative report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported by the Clay County School District, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016.

We agree with the findings included in your examination of full-time equivalent (FTE) students and student transportation.

We have taken corrective action to properly report FTE under the Florida Education Finance Program and have attached our discussion of the adverse findings.

I would like to express our appreciation for the manner in which the audit was conducted. Your staff conducted themselves in a professional manner throughout the audit and has been helpful in identifying and discussing the areas addressed in the audit.

Sincerely,

Mr. Addison Davis
Superintendent of Schools
Clay County District School Board

Cc: Dr. Susan Legutko, Assistant Superintendent Business Affair

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Clay County District School Board
Report for the 2015-2016 Fiscal Year
Ending June 30, 2016

Audit Findings and Corrective Actions Taken:

W. E. Cherry Elementary School (#0241)

Finding #1 (Ref. 24101) The file for one ELL student did not contain an ELL Student Plan covering the October 2015 reporting period.

Corrective Action: The District ESOL office will monitor ESOL student files for audit compliance using the ESOL File Checklist, noting any deficiencies and required corrective actions by the school. Staff training and support will be provided to properly train School District Administrators on maintaining accurate and timely records contained within the Red folders.

Orange Park High School (#0252)

Finding #2 [Ref. 25201] The file for one ELL student did not contain the student's English language assessment, the student's *ELL Student Plan*, or evidence that the parents were notified of their child's ESOL placement.

Corrective Action: The District ESOL office will monitor ESOL student files for audit compliance using the ESOL File Checklist, noting any deficiencies and required corrective actions by the school. The ESOL office will exercise more care to ensure that all parents are timely notified of their child's ESOL placement. Staff training and support will be provided to properly train School District Administrators on maintaining accurate and timely records contained within the Red folders.

Finding #3 [Ref. 25202] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL.

Corrective Action: The District ESOL office will monitor ESOL student files for audit compliance using the ESOL File Checklist, noting any deficiencies and required corrective actions by the school. Staff training and support will be provided to properly train School District Administrators on maintaining accurate and timely records contained within the Red folders.

Finding #4 [Ref. 25203] The *ELL Student Plans* were incomplete for 11 students enrolled in the ESOL Program as they did not include course schedules that identified the specific courses that were to employ ESOL strategies. We also noted one or more of the following exceptions for 8 of these students: ELL Committees were not convened by October 1 or within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS, and English Language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates.

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Corrective Action: The District ESOL office will monitor all DEUSS dates and notify schools monthly of students moving into the extension of services window to ensure that extensions of services meetings are convened in a timely manner to verify continuing ESOL placement. Staff training and support are being provided to ensure records compliance.

Finding #5 [Ref. 25270/71] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines.

Corrective Action: The District Human Resource Office will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, earn the appropriate in-service training outlined by rule and their in-service training timelines.

Lakeside Junior High School (#0351)

Finding #6 [Ref. 35170] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline.

Corrective Action: The District Human Resource Office will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, earn the appropriate in-service training outlined by rule and their in-service training timelines.

Finding #7 [Ref. 35171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified in ESOL or English. The teacher held certification in Social Science but was not approved by the School Board to teach Language Arts out-of-field until January 21, 2016, which was after the October 2015 reporting survey period and was not approved to teach out-of-field in ESOL. We also noted that the parents of the student were not notified of the teacher's out-of-field status in ESOL.

Corrective Action: The District Human Resource Office will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, are timely approved to do so and parents are appropriately and timely notified of the out-of-field assignment; and out-of-field earn the appropriate college credits or in-service training outlined by rule and their in-service training timeline.

Finding #8 [Ref. 35101] The *ELL Student Plans* were not available at the time of our examination and could not be subsequently located for four ELL students. We also noted that ELL Committees were not convened by October 1 to consider two of the students' continued ESOL placements beyond 3 years from the students' DEUSS and there was no evidence that the parents of one of the students were notified of the student's ESOL placement.

Corrective Action: The District ESOL office will monitor all DEUSS dates and notify schools monthly of students moving into the extension of services window to ensure that extensions of services meetings are convened in a timely manner to verify continuing ESOL placement. Staff training and support are being provided to ensure records compliance.

Finding #9 [Ref. 35102] A portion of the course schedules for two ESE students was incorrectly reported in Program No. 255 (ESE Support Level 5) based upon the students' enrollment in the Hospital and Homebound Program. The online courses should have been reported in Program No. 112 (Grades 4-8 with ESE Services). Additionally, we noted that one of the students did not log in to any of the online courses during the October 2015 reporting survey period; therefore, the courses should not have been reported for FEFP funding.

Corrective Action: Continue to monitor ESE and Hospital and Homebound Program compliance requirements and Florida Education Finance FTE reporting requirements through fidelity checks at the district level. Continuous training of staff and instituting processes to serve as a quality check to ensure accurate FTE is being reported.

Lakeside Junior High School (#0351)

Finding #10 [Ref. 35103] One ESE student was reported incorrectly in the Hospital and Homebound Program, as follows:

- A. A portion of the student's course schedule (.3334 FTE) was incorrectly reported in Program No. 255 (ESE Support Level 5) based upon the student's enrollment in the Hospital and Homebound Program. The online courses should have been reported in Program No. 112 (Grades 4-8 with ESE Services).
- B. The student was reported for 240 CMW (.0800 FTE) of homebound instruction; however, the student was generally only provided 60 CMW (.0200 FTE) of such instruction as documented by the homebound instructor's contact log. We noted that the student's IEP indicated homebound instruction of 60 to 240 CMW with no established schedule supporting the 240 CMW.

Corrective Action: Continue to monitor ESE and Hospital and Homebound Program compliance requirements and Florida Education Finance FTE reporting requirements through fidelity checks at the district level. Continuous training of staff and instituting processes to serve as a quality check to ensure accurate FTE is being reported.

Middleburg High School (#0391)

Finding #11 [Ref. 39102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's new IEP was reviewed on February 4, 2016.

Corrective Action: ESE staff will provide amplified training focusing on the appropriate and timely completion of Individual Education Plans (IEP's) and correctly reporting ESE students in accordance with their IEP's and Matrix of Service forms.

Finding #12 [Ref. 39103] Six ESE students were not reported in accordance with the students' *Matrix of Services* forms.

Corrective Action: ESE staff will provide amplified training focusing on the appropriate and timely completion of Individual Education Plans (IEP's) and correctly reporting ESE students in accordance with their IEP's and Matrix of Service forms.

Finding #13: [Ref. 39104] The homebound instructional minutes were incorrectly reported for one ESE student receiving both homebound and on-campus instruction. The student was reported for 1,250 CMW of homebound instruction (or .3845 FTE as recalibrated); however, the student only received 240 CMW (.0800 FTE) of such instruction as documented by the homebound instructor's contact log. We noted that the student's IEP indicated homebound instruction of 60 to 240 CMW with no established schedule to support the 1,250 CMW.

Corrective Action: Continue to monitor ESE and Hospital and Homebound Program compliance requirements and Florida Education Finance FTE reporting requirements through fidelity checks at the district level. Continuous training of staff and instituting processes to serve as a quality check to ensure accurate FTE is being reported.

Finding # 14 [Ref. 39105] Two ESE students enrolled in the Hospital and Homebound Program were reported for more homebound instruction (2,500 CMW or .8334 FTE) than was scheduled and provided (720 CMW or .2400 FTE).

Corrective Action: Continue to monitor ESE and Hospital and Homebound Program compliance requirements and Florida Education Finance FTE reporting requirements through fidelity checks at the district level. Continuous training of staff and instituting processes to serve as a quality check to ensure accurate FTE is being reported.

Lake Asbury Elementary School (#0451)

Finding #15 [Ref. 45101] School records did not demonstrate that the *Matrix of Services* forms for seven ESE students were reviewed when the students' new IEPs were prepared (four students were reported in both the October 2015 and February 2016 reporting survey periods and three students were reported in the February 2016 reporting survey period). In addition, one of the students was not reported in accordance with the student's *Matrix of Services* form applicable to the October 2015 reporting survey period.

Corrective Action: Continue to monitor ESE compliance requirements and Florida Education Finance FTE reporting requirements through fidelity checks at the district and school levels.

Finding # 16 [Ref. 45171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education but taught a course that required certification in Speech Correction. We also noted that the parents of the ESE students were not notified of the teacher's out-of-field status.

Corrective Action: The District Human Resource Office will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, are timely approved to do so and parents are appropriately and timely notified of the out-of-field assignment; and out-of-field earn the appropriate college credits or in-service training outlined by rule and their in-service training timeline.

Fleming Island Elementary School (#0521)

Finding #17 [Ref. 52101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms.

Corrective Action: ESE staff will provide amplified training focusing on the appropriate and timely completion of Individual Education Plans (IEP's) and correctly reporting ESE students in accordance with their IEP's and Matrix of Service forms.

Finding #18 [Ref. 52102] A portion of the course schedule for one ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's enrollment in the Hospital and Homebound Program. The online courses should have been reported in Program No. 112 (Grades 4-8 with ESE Services). In addition, the student did not log in to three of the online courses in the October 2015 reporting survey period or one online course in the February 2016 reporting survey period; therefore, these courses should not have been reported for FEFP funding.

Corrective Action: Continue to monitor ESE and Hospital and Homebound Program compliance requirements and Florida Education Finance FTE reporting requirements through fidelity checks at the district level. Continuous training of staff and instituting processes to serve as a quality check to ensure accurate FTE is being reported.

Rideout Elementary School (#0541)

Finding #19 [Ref. 54101] The *ELL Student Plans* (Plans) were incomplete for two ELL students enrolled in the ESOL Program as it was not clear that the students' instructional schedules were made a part of the *Plans*. We noted that the students' schedules were included in the students' files; however, the schedules were not attached to the *Plans* and were not dated.

Corrective Action: The District ESOL office will monitor ESOL student files for audit compliance using the ESOL File Checklist, noting any deficiencies and required corrective actions by the school. Staff training and support will be provided to properly train School Board Administrators on maintaining accurate and timely records.

Finding #20 [Ref. 54102] One ESE student was not reported in accordance with the student's *Matrix of Services* form.

Corrective Action: ESE staff will provide amplified training focusing on the appropriate and timely completion of Individual Education Plans (IEP's) and correctly reporting ESE students in accordance with their IEP's and Matrix of Service forms.

Argyle Elementary School (#0591)

Finding #21 [Ref. 59101] One ESE student was not reported in accordance with the student's *Matrix of Services* form.

Corrective Action: ESE staff will provide amplified training focusing on the appropriate and timely completion of Individual Education Plans (IEP's) and correctly reporting ESE students in accordance with their IEP's and Matrix of Service forms.

Finding #22 [Ref. 59102] The files for two ELL students did not contain *ELL Student Plans* covering the October 2015 reporting survey period. In addition, an ELL Committee was not convened by October 1 to consider one of the student's continued ESOL placement beyond 3 years from the student's DEUSS.

Corrective Action: The District ESOL office will monitor all DEUSS dates and notify schools monthly of students moving into the extension of services window to ensure that extensions of services meetings are convened in a timely manner to verify continuing ESOL placement. Staff training and support will be provided to properly train School District Administrators on maintaining accurate and timely records contained within the Red folders.

Finding #23 [Ref. 59170/71] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines.

Corrective Action: The District Human Resource Office will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, earn the appropriate in-service training outlined by rule and their in-service training timelines.

Plantation Oaks Elementary School (#0651)

Finding: 24: [Ref. 65101] The files for eight ELL students did not contain *ELL Student Plans* covering the October 2015 reporting survey period. In addition, ELL Committees were not convened by October 1 to consider two of the students' continued ESOL placements beyond 3 years from the students' DEUSS.

Corrective Action: The District ESOL office will monitor all DEUSS dates and notify schools monthly of students moving into the extension of services window to ensure that extensions of services meetings are convened in a timely manner to verify continuing ESOL placement. Staff training and support will be provided to properly train School District Administrators on maintaining accurate and timely records contained within the Red folders.

Finding #25 [Ref. 65170] The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL.

Corrective Action: The District Human Resource Office will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, are timely approved to do so and parents are appropriately and timely notified of the out-of-field assignment; and out-of-field earn the appropriate college credits or in-service training outlined by rule and their in-service training timeline.

Finding #26 [Ref. 65171] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline.

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Corrective Action: The District Human Resource Office will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, earn the appropriate in-service training outlined by rule and their in-service training timelines.

Finding #27 [Ref. 65172] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status in ESOL.

Corrective Action: The District Human Resource Office will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, are timely approved to do so and parents are appropriately and timely notified of the out-of-field assignment; and out-of-field earn the appropriate college credits or in-service training outlined by rule and their in-service training timeline.

Oakleaf High School (#0661)

Finding #28 [Ref. 66101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL.

Corrective Action: The District ESOL office will monitor ESOL student files for audit compliance using the ESOL File Checklist, noting any deficiencies and required corrective actions by the school. Staff training and support are being provided to ensure records compliance.

Finding #29 [Ref. 66102] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.

Corrective Action: The District ESOL office will monitor all DEUSS dates and notify schools monthly of students moving into the extension of services window to ensure that extensions of services meetings are convened in a timely manner to verify continuing ESOL placement. Staff training and support are being provided to ensure records compliance.

Finding #30 [Ref. 66103] One ESE student was not reported in accordance with the student's *Matrix of Services* form.

Corrective Action: ESE staff will provide amplified training focusing on the appropriate and timely completion of Individual Education Plans (IEP's) and correctly reporting ESE students in accordance with their IEP's and Matrix of Service forms.

Finding #31 [Ref. 66104] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date for consideration of the student's continued ESOL placement beyond 3 years from the student's DEUSS.

Corrective Action: The District ESOL office will monitor all DEUSS dates and notify schools monthly of students moving into the extension of services window to ensure that extensions of services meetings are convened in a timely manner to verify continuing ESOL placement.

Staff training and support will be provided to properly train School Board Administrators on maintaining accurate and timely records.

Finding #32 [Ref. 66171] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline.

Corrective Action: The District Human Resource Office will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, earn the appropriate in-service training outlined by rule and their in-service training timelines.

Orange Park Performing Arts Academy (#0662) Charter School

Finding 33: [Ref. 66201] The attendance of 16 students (1 student was in our Basic test) could not be verified in the October 2015 reporting survey period. The students' teacher did not record attendance in the District's electronic record keeping system, Focus, for 9 of the 11 days of the reporting survey period, and the substitute teacher's attendance records for the remaining 2 days of the reporting survey period were not retained.

Corrective Action: Finding #33 relates to a closed charter school. The Charter School closed June 30, 2017 by the Department of Education in accordance of F.S 1002.33. The school district is unable to provide any corrective action or training to the school. In addition, the district is unable to recover the loss funds due to the closure of the school.

The school district is requesting the Department of Education waive the negative financial impact of (8.1098) Unweighted FTE adjustment to the proposed Unweighted FTE adjustment from (9.9010) to (1.7912).

Clay Virtual Instruction Program (#7001)

Finding # 34: [Ref. 700101] One course was incorrectly reported for one ESE virtual education student. The student completed a half-credit course (or .0834 FTE) but the course was reported as a full-credit course (or .1667 FTE).

Corrective Action: Our Focus Student software system does not programmatically validate the FTE reported against the course credits. Our IT team will work with our Focus system to modify the logic to include the possible use of the final total for semester virtual courses, but we will validate the system results against credits earned.

Finding #35: [Ref. 702301] One ESE virtual education student did not meet the eligibility requirements to participate in a Virtual Instruction Program.

Corrective Action: Additional care will be taken to verify the eligibility of students prior to their placement in Virtual Instruction Program.

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Transportation Findings:

Finding #1: [Ref. 52] Our general test of students transported by general transportation to the PACE Center for Girls disclosed the following exceptions, as follows:

- A. The reported number of buses in operation was overstated by two buses in the October 2015 reporting survey period due to an incorrect categorization of vehicles. The District contracted with Clay Transit to transport students and the vehicles utilized should have been classified as general-purpose transportation type vehicles rather than buses.
- B. The number of DIT was incorrectly reported for 43 students (22 students in the October 2015 reporting survey period and 21 students in the June 2016 reporting survey period). The District reported 11 and 35 DIT in the respective surveys but should have reported 90 and 23 DIT in accordance with the School's instructional calendar.

District records did not support the reported ridership of 16 students (3 students were in our test). One of the students was listed but not marked as riding the bus, 1 student was enrolled in an Adult Education Program and was not eligible for State transportation funding, and 14 students were not listed on the bus drivers' reports.

Corrective Action: The Transportation will conduct additional training and review routing processes with the bus drivers and routing staff of the PACE Center for Girls to enhance the bus driver's and router's understanding in the collection and reporting process.

Finding #2: [Ref. 53] The number of DIT was incorrectly reported as 11 DIT rather than the 4 DIT indicated by the District's extended school year calendar for 36 students.

Corrective Action: : The Transportation will conduct additional training and review routing processes with the bus drivers and routing staff of the PACE Center for Girls to enhance the bus driver's and router's understanding in the collection and reporting process.

Finding #3 [Ref. 54] Our general tests disclosed that nine PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. This ridership category is designated only for students in grades K-12. We determined that three of the students were children of students enrolled in a Teenage Parent Program and were otherwise eligible to be reported in the Teenage Parents and Infants ridership category and the remaining six students were not otherwise eligible for State transportation funding.

Corrective Action: The District's Program Office for PreK will review with transportation their enrolled students and match the students with the correct ridership category.

Finding #4 [Ref. 55] Our general tests disclosed that two PK ESE students were incorrectly reported in the Hazardous Walking ridership category. This ridership category is designated for elementary school students in grades K-6. However, we determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category.

Corrective Action: The District's Program Office will review with transportation their enrolled students and match the students with the correct ridership category.

Finding #5 [Ref. 56] Our general tests disclosed that two students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category due to data entry errors. However, we determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category.

Corrective Action: The District's transportation Department along with the program manager for IDEA will review the data before each survey period, to assure that the IDEA (IEPs) documenting student ridership eligibility for weighted ridership category is appropriate and on file in the transportation department.

Finding # 6: [Ref. 57] The IEPs for five students in our test did not indicate that the students met at least one of the five criteria required for reporting in the IDEA – PK through Grade 12, Weighted ridership category. However, the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category.

Corrective Action: The District's transportation Department along with the program manager for IDEA will review the data before each survey period, to assure that the IDEA (IEPs) documenting student ridership eligibility for weighted ridership category is appropriate and on file in the transportation department.