

**CLAY COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Addison G. Davis served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Janice A. Kerekes, Chair through 11-1-17	1
Carol Y. Studdard, Chair from 11-2-17, Vice Chair through 11-1-17	2
Betsy Condon, Vice Chair from 11-2-17	3
Mary Bolla	4
Ashley Gilhousen	5

The team leader was Jennifer Taylor, 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
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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
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
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, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, 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, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	69	10	14%	10	-	NA
ESE Support Levels 4 and 5	130	-	NA	16	-	NA
Career Education 9-12	6	-	NA	6	-	NA
Totals	<u>205</u>	<u>10</u>		<u>32</u>	<u>=</u>	-

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 95 of the 395 students in our student transportation test, in addition to 231 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 32 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.8657 (3.3659 applicable to District schools other than charter schools and .4998 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 32.5162 (31.7951 applicable to District schools other than charter schools and .7211 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 278 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be

estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$136,696 (negative 32.5162 times \$4,203.95), of which \$133,665 is applicable to District schools other than charter schools and \$3,031 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of 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, 2 charter schools, 1 cost center, 2 virtual education cost centers, and 1 charter virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$171.6 million was provided through the FEFP to the District for the District-reported 37,294.61 unweighted FTE as recalibrated, which included 873.24 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.

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

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

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 classified as a student with a disability under the IDEA, 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 \$6.9 million for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the 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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 2017-18* 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 including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

our 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, 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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

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, 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 17, 2019

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, 2018, the Clay County District School Board (District) reported to the DOE 37,294.61 unweighted FTE as recalibrated, which included 873.24 unweighted FTE as recalibrated for charter schools, at 44 District schools other than charter schools, 2 charter schools, 1 cost center, 2 virtual education cost centers, and 1 charter virtual education cost center.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (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, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (12,185) 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 OJT.

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 10 of the 69 students in our ESOL test,² 16 of the 130 students in our ESE Support Levels 4 and 5 test,³ and all of the 6 students in our Career Education 9-12 test.⁴ Ten (14 percent) of the 69 students in our ESOL test attended charter schools and none of the 10 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test and Career Education 9-12 test attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 5, 6, 8, 14, and 19 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 9, 10, 15, 16, 20, 21, 22, and 24 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 11, 12, and 13 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	49	10	9,278	162	6	25,923.84	98.0863	13.5469
Basic with ESE Services	50	10	2,499	129	6	9,582.60	82.1647	2.7596
ESOL	41	8	188	69	10	480.47	46.1503	(10.3680)
ESE Support Levels 4 and 5	31	6	214	130	16	401.42	105.6107	(10.3414)
Career Education 9-12	9	1	<u>6</u>	<u>6</u>	<u>6</u>	<u>906.28</u>	<u>.9473</u>	<u>.5372</u>
All Programs	50	10	<u>12,185</u>	<u>496</u>	<u>44</u>	<u>37,294.61</u>	<u>332.9593</u>	<u>(3.8657)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (413, of which 392 are applicable to District schools other than charter schools and 21 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 125 and found exceptions for 10 teachers. Ten (8 percent) of the 125 teachers in our test taught at charter schools and 3 (30 percent) of the 10 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.6584	1.107	4.0499
102 Basic 4-8	9.0176	1.000	9.0176
103 Basic 9-12	(.2694)	1.001	(.2697)
111 Grades K-3 with ESE Services	1.0503	1.107	1.1627
112 Grades 4-8 with ESE Services	.6207	1.000	.6207
113 Grades 9-12 with ESE Services	1.0886	1.001	1.0897
130 ESOL	(8.7279)	1.212	(10.5782)
254 ESE Support Level 4	(10.3414)	3.619	(37.4255)
300 Career Education 9-12	<u>.5372</u>	1.001	<u>.5377</u>
Subtotal	<u>(3.3659)</u>		<u>(31.7951)</u>
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	1.1814	1.107	1.3078
102 Basic 4-8	(.0411)	1.000	(.0411)
130 ESOL	<u>(1.6401)</u>	1.212	<u>(1.9878)</u>
Subtotal	<u>(.4998)</u>		<u>(.7211)</u>
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	4.8398	1.107	5.3577
102 Basic 4-8	8.9765	1.000	8.9765
103 Basic 9-12	(.2694)	1.001	(.2697)
111 Grades K-3 with ESE Services	1.0503	1.107	1.1627
112 Grades 4-8 with ESE Services	.6207	1.000	.6207
113 Grades 9-12 with ESE Services	1.0886	1.001	1.0897
130 ESOL	(10.3680)	1.212	(12.5660)
254 ESE Support Level 4	(10.3414)	3.619	(37.4255)
300 Career Education 9-12	<u>.5372</u>	1.001	<u>.5377</u>
Total	<u>(3.8657)</u>		<u>(32.5162)</u>

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 DOE. (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>#0021</u>	<u>#0241</u>	<u>#0381</u>	
101 Basic K-3	.....	.1165	3.7467	3.8632
102 Basic 4-8	1.0829	5.0312	.7509	6.8650
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	(.5000)	.0500	(.4500)
112 Grades 4-8 with ESE Services	.....	.0083	.....	.0083
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.0829)	(.1165)	(4.4976)	(5.6970)
254 ESE Support Level 4	.....	(4.5395)	.....	(4.5395)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0500</u>	<u>.0500</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>#0431</u>	<u>#0521</u>	<u>#0651</u>	
101	3.8632	.....	.....	.7952	.....	4.6584
102	6.8650	.....	.....	1.7016	.6051	9.1717
103	.0000	(.5628)	.4166	.....	.....	(.1462)
111	(.4500)	.....	.....	2.0001	(.4998)	1.0503
112	.0083	.....	.....	1.0000	.....	1.0083
113	.0000	.1211	1.0444	.....	.....	1.1655
130	(5.6970)	(.3076)	(.4166)	(1.7016)	(.6051)	(8.7279)
254	(4.5395)	(.4548)	(2.0446)	(3.8023)	.4998	(10.3414)
300	<u>.0000</u>	<u>.5372</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.5372</u>
Total	<u>.0500</u>	<u>(.6669)</u>	<u>(1.0002)</u>	<u>(.0070)</u>	<u>.0000</u>	<u>(1.6241)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>			<u>Total</u>
		#0664*	#7004	#7023	
101 Basic K-3	4.6584	1.1814	.....	(1.0000)	4.8398
102 Basic 4-8	9.1717	(.0411)	(.1541)	.....	8.9765
103 Basic 9-12	(.1462)	.....	.0769	(.2001)	(.2694)
111 Grades K-3 with ESE Services	1.0503	.....	.....	.....	1.0503
112 Grades 4-8 with ESE Services	1.0083	.....	(.0383)	(.3493)	.6207
113 Grades 9-12 with ESE Services	1.1655	.....	(.0769)	.....	1.0886
130 ESOL	(8.7279)	(1.6401)	.....	.....	(10.3680)
254 ESE Support Level 4	(10.3414)	.....	.....	.....	(10.3414)
300 Career Education 9-12	<u>.5372</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.5372</u>
Total	<u>(1.6241)</u>	<u>(.4998)</u>	<u>(.1924)</u>	<u>(1.5494)</u>	<u>(3.8657)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Clay County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2017-18* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 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.

Green Cove Springs Junior High School (#0021)

1. [Ref. 2170/71] 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. 2170</u>		
102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	.0000
<u>Ref. 2171</u>		
102 Basic 4-8	.9163	
130 ESOL	<u>(.9163)</u>	<u>.0000</u>
		<u>.0000</u>

W. E. Cherry Elementary School (#0241)

2. [Ref. 24101] A portion of the schedule for one ESE student in our Basic test was incorrectly reported in Program No. 102 (Basic 4-8). The student was a student with a disability under the IDEA with a valid IEP and should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

W. E. Cherry Elementary School (#0241) (Continued)

102 Basic 4-8	(.0083)	
112 Grades 4-8 with ESE Services	<u>.0083</u>	.0000

3. [Ref. 24102] One ESE student in our ESE Support Levels 4 and 5 test was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>.5000</u>	.0000

4. [Ref. 24170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 24170) taught Primary Language Arts to classes that included ELL students requiring certification in ESOL and one teacher (Ref. 24171) held certification in PK Primary Education but taught courses that required certification in Elementary Education. We also noted that the students' parents were not notified of the teachers' out-of-field status in ESOL or Elementary Education. We propose the following adjustments:

<u>Ref. 24170</u>		
101 Basic K-3	.1165	
130 ESOL	<u>(.1165)</u>	.0000

<u>Ref. 24171</u>		
102 Basic 4-8	5.0395	
254 ESE Support Level 4	<u>(5.0395)</u>	.0000

.0000

Montclair Elementary School (#0381)

5. [Ref. 38101] The *ELL Student Plans* (Plans) for five ELL students were incomplete as the course schedules showing which courses were to employ ESOL strategies were either not included with the Plan (one student) or were not dated (four students). We propose the following adjustment:

101 Basic K-3	3.3304	
102 Basic 4-8	.7509	
130 ESOL	<u>(4.0813)</u>	.0000

6. [Ref. 38102] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the *(Finding Continues on Next Page)*

Findings

Montclair Elementary School (#0381) (Continued)

student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4163	
130 ESOL	<u>(.4163)</u>	.0000

7. [Ref. 38103] The FTE for one ESE student was incorrectly reported. The student's IEPs included schedules for both the October 2017 and February 2018 reporting survey periods that supported 90 CMW of Speech Therapy; however, the student was only reported for 30 CMW of Speech Therapy for each reporting survey period during the 2017-18 school year. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>.0500</u>	<u>.0500</u>
		<u>.0500</u>

Middleburg High School (#0391)

8. [Ref. 39101] One ELL student met the criteria for exit from the ESOL Program based on the Spring 2017 English Language Proficiency Assessment and Florida Standards Assessment in English Language Arts scores and the ELL Committee did not document any criteria for its recommendation of the student's continued ESOL placement pursuant to SBE Rule 6A-6.09022(3), FAC. We propose the following adjustment:

103 Basic 9-12	.3076	
130 ESOL	<u>(.3076)</u>	.0000

9. [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 completed. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4548	
254 ESE Support Level 4	<u>(.4548)</u>	.0000

10. [Ref. 39103] One student (reported for .5004 FTE) in our ESE Support Levels 4 and 5 test was not in attendance during the October 2017 reporting survey period. In addition, the student's course schedule was incorrectly reported for the February 2018 reporting survey period as the student subsequently enrolled in the Hospital and Homebound Program and the student's IEP supported 1,000 CMW (.3334 FTE) of online instruction; however, the student was only reported for 500 CMW (.1667 FTE). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Middleburg High School (#0391) (Continued)

113 Grades 9-12 with ESE Services	(.3337)	(.3337)
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11. [Ref. 39104] The timecard for one Career Education 9-12 student who participated in OJT indicated that the student did not work during the October 2017 reporting survey period. In addition, the student's OJT courses were incorrectly reported in Program 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	(.1666)	(.1666)
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12. [Ref. 39105] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. In addition, the student's OJT courses were incorrectly reported in Program 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	(.1666)	(.1666)
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13. [Ref. 39106] The OJT courses for four Career Education students who participated in OJT were incorrectly reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	(.5372)	
300 Career Education 9-12	.5372	.0000
		(.6669)

Ridgeview High School (#0431)

14. [Ref. 43101] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the course schedule showing which courses were to employ ESOL strategies was not included with the Plan. We propose the following adjustment:

103 Basic 9-12	.3333	
130 ESOL	(.3333)	.0000

15. [Ref. 43102] Five ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.5444	
254 ESE Support Level 4	(1.5444)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Ridgeview High School (#0431) (Continued)

16. [Ref. 43103] One ESE student was not in attendance during the February 2018 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.5002)	(.5002)
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17. [Ref. 43104] School records did not demonstrate that one ESE student was in membership during the October 2017 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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18. [Ref. 43170] One teacher taught English to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status in ESOL. Further, the teacher had earned only 210 of the 300 ESOL in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0833	
130 ESOL	(.0833)	.0000
		<u>(1.0002)</u>

Fleming Island Elementary School (#0521)

19. [Ref. 52101] The files for two ELL students did not contain *ELL Student Plans* that were valid for the 2017-18 school year. In addition, an ELL Committee was not convened by October 13 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.7016	
130 ESOL	<u>(1.7016)</u>	.0000

20. [Ref. 52102] Four 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	2.0001	
112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	<u>(2.5000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Fleming Island Elementary School (#0521) (Continued)

21. [Ref. 52103] The course schedule for one ESE student was incorrectly reported in the February 2018 reporting survey period. The student's IEP supported a schedule of 966 CMW (.4025 FTE) of instruction; however, the student was reported for 1,116 CMW (.4095 FTE). We propose the following adjustment:

254 ESE Support Level 4	(.0070)	(.0070)
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22. [Ref. 52104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was completed. We propose the following adjustment:

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

23. [Ref. 52170] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESE. We propose the following adjustment:

101 Basic K-3	.7952	
254 ESE Support Level 4	(.7952)	.0000
		(.0070)

Plantation Oaks Elementary School (#0651)

24. [Ref. 65101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.4998)	
254 ESE Support Level 4	.4998	.0000

25. [Ref. 65170] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL until October 30, 2017, which was after the October 2017 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.6051	
130 ESOL	(.6051)	.0000
		.0000

Clay Charter Academy (#0664)

26. [Ref. 66401] Student course schedules were incorrectly reported for several students. The bell schedules provided by the School supported instructional minutes per week that met the minimum reporting of CMW; however, the students' reported course
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Clay Charter Academy (#0664) (Continued)

schedules were not in agreement with the bell schedules. We noted differences ranging from 75 CMW to 165 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the School’s instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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27. [Ref. 66402] School records did not demonstrate that one student was in membership during the February 2018 reporting survey period. We propose the following adjustment:

102 Basic 4-8	<u>(.4998)</u>	(.4998)
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28. [Ref. 66470/71/72] Three teachers were not properly certified and were not approved by the Charter School Board to teach out of field. One teacher (Ref. 66470) taught Primary Language Arts to ELL students but was not certified to teach such students out of field in ESOL, one teacher (Ref. 66471) was certified in Social Science but taught courses that required certification in English and ESOL, and one teacher (Ref. 66472) was certified in Middle Grades General Science but taught a course that required certification in Elementary Education. We also noted that the students’ parents were not notified of the teachers’ out-of-field status in these subject areas. We propose the following adjustments:

<u>Ref. 66470</u>		
101 Basic K-3	1.1814	
130 ESOL	<u>(1.1814)</u>	.0000
 <u>Ref. 66471</u>		
102 Basic 4-8	.4284	
130 ESOL	<u>(.4284)</u>	.0000
 <u>Ref. 66472</u>		
102 Basic 4-8	.0303	
130 ESOL	<u>(.0303)</u>	<u>.0000</u>
		<u>(.4998)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Clay Virtual Franchise (#7004)

29. [Ref. 700402] One virtual education student in our Basic test was incorrectly reported in Program No. 102 (Basic 4-8). The student was enrolled in the Gifted Program and had a valid EP and should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.1541)	
112 Grades 4-8 with ESE Services	<u>.1541</u>	.0000

30. [Ref. 700404] One ESE virtual education student in our Basic with ESE Services test was not enrolled in the second segment of two virtual education courses during the February 2018 reporting survey period and did not complete the courses by the end of the school year. Consequently, the courses were not eligible to be reported for FEFP funding. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.1924)</u>	(.1924)
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31. [Ref. 700405] The EP for one ESE student enrolled in the Gifted Program lacked the professional signatures documenting their participation as required by SBE Rule 6A-6.030191(3), FAC. We propose the following adjustment:

103 Basic 9-12	.0769	
113 Grades 9-12 with ESE Services	<u>(.0769)</u>	.0000
		<u>(.1924)</u>

Clay Virtual Academy (#7023)

32. [Ref. 702301] The completion dates for 18 virtual education courses for five students (three students were in our Basic test and two students were in our Basic with ESE Services test) enrolled in the District’s virtual education program were not available at the time of our examination and could not be subsequently located. In addition, School records did not evidence that three students were enrolled in 5 of the courses; consequently, we were unable to determine the students’ eligibility for FTE reporting. We propose the following adjustment:

101 Basic K-3	(1.0000)	
103 Basic 9-12	(.2001)	
112 Grades 4-8 with ESE Services	<u>(.3493)</u>	<u>(1.5494)</u>
		<u>(1.5494)</u>

Proposed Net Adjustment

(3.8657)

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 correct FEFP Programs for the correct amount of FTE; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are also properly scored, timely completed, dated, and maintained in the students' files; (3) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and the students' records are retained in readily accessible files; (4) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 13 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments; (5) FTE for ESE students receiving therapy or enrolled in the Hospital and Homebound Program is reported in accordance with the instructional minutes scheduled in the students' IEPs; (6) ELL students assessed as English language proficient are either exited from the ESOL Program or ELL Committees are convened and have recommended such placements based on the criteria specified by SBE Rule 6A-6.09022(3), FAC; (7) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (8) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (9) students' reported course schedule instructional minutes are in agreement with the schools' daily instructional or bell schedule minutes; (10) students enrolled in virtual instruction programs are reported in accordance with the *FTE General Instructions 2017-18*; (11) student files support that all required attendees are present at EP meetings; (12) 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; (13) parents are timely notified when their children are assigned to teachers teaching out of field; and (14) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503 or 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 including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2017-18

Attendance

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

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

FTE General Instructions 2017-18

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 2017-18

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

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, 2 charter schools, 1 cost center, 2 virtual education cost centers, and 1 charter virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$171.6 million was provided through the FEFP to the District for the District-reported 37,294.61 unweighted FTE as recalibrated, which included 873.24 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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

5. Calculation of FEFP Funds

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

6. FTE Reporting 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 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

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 including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Green Cove Springs Junior High School	1
2. W. E. Cherry Elementary School	2 through 4
3. Montclair Elementary School	5 through 7
4. Middleburg High School	8 through 13
5. Ridgeview High School	14 through 18
6. Fleming Island Elementary School	19 through 23
7. Plantation Oaks Elementary School	24 and 25
8. Clay Charter Academy*	26 through 28
9. Clay Virtual Franchise	29 through 31
10. Clay Virtual Academy	32

* Charter School



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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, 2018. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2017-18 (Appendix F)* 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

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Clay County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

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 weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

⁵ 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.

SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 17, 2019

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 classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (392) 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 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (26,413) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Hazardous Walking	1,191
IDEA – PK through Grade 12, Weighted	2,081
All Other FEFP Eligible Students	<u>23,141</u>
Total	<u>26,413</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 95 of 395 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 6, 7, 8, 9, 10, and 11 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(16)	-	-
Our tests included 395 of the 26,413 students reported as being transported by the District.	-	95	(59)
In conjunction with our general tests of student transportation we identified certain issues related to 231 additional students.	-	<u>231</u>	<u>(219)</u>
Total	<u>(16)</u>	<u>326</u>	<u>(278)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Clay County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

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 2017 reporting survey periods and the February and June 2018 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that the number of DIT for 94 students was not reported in accordance with the applicable summer instructional calendars for students participating in Extended School Year Programs or nonresidential DJJ programs. The students were reported for 11 and 35 DIT but should have been reported for 4 or 25 DIT. We propose the following adjustments:

July 2017 Survey

11 Days in Term

IDEA - PK through Grade 12, Weighted	(34)
All Other FEFP Eligible Students	(3)

4 Days in Term

IDEA - PK through Grade 12, Weighted	34
All Other FEFP Eligible Students	3

June 2018 Survey

35 Days in Term

All Other FEFP Eligible Students	(30)
----------------------------------	------

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>25 Days in Term</u>		
All Other FEFP Eligible Students	30	
<u>11 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(19)	
All Other FEFP Eligible Students	(8)	
<u>4 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	19	
All Other FEFP Eligible Students	<u>8</u>	0

2. [Ref. 52] Our general tests disclosed that the reported number of buses in operation was overstated by 16 buses due to data entry errors (9 buses in the July 2017 reporting survey period and 6 buses in the February 2018 reporting survey period) or a missing bus driver’s report (1 bus in the October 2017 reporting survey period). The bus driver’s report for the 1 bus in the October 2017 reporting survey period, as well as a route sheet associated with 1 bus in the February 2018 reporting survey period, were not available at the time of our examination and could not be subsequently located. Consequently, the ridership of the students reported on these buses (41 students, of which 1 student was in our test) or on the route sheet (1 student) could not be validated. We propose the following adjustments:

July 2017 Survey

Number of Buses in Operation (9)

October 2017 Survey

Number of Buses in Operation (1)

90 Days in Term

Hazardous Walking (9)

All Other FEFP Eligible Students (32)

February 2018 Survey

Number of Buses in Operation (6)

(16)

90 Days in Term

All Other FEFP Eligible Students (1)

(42)

Findings

3. [Ref. 53] Our general tests disclosed that the bus drivers' reports for two buses (one bus in the October 2017 reporting survey period and one bus in the February 2018 reporting survey period) were not signed by the bus drivers attesting to the accuracy of the ridership of the 143 students (2 students were in our test) reported on these buses. We propose the following adjustments:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (56)

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students (87) (143)

4. [Ref. 54] Our general tests disclosed that 11 students (2 students were in our test) were incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. The students were not students with disabilities under the IDEA; however, we determined that the students lived more than 2 miles from their assigned schools and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (6)

All Other FEFP Eligible Students 6

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (5)

All Other FEFP Eligible Students 5 0

5. [Ref. 55] Our general tests disclosed that 26 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that 3 students were eligible to be reported in the Teenage Parents and Infants ridership category and 23 students were not otherwise eligible for State Transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Teenage Parents and Infants 1

All Other FEFP Eligible Students (13)

Findings

**Students
Transported
Proposed Net
Adjustments**

February 2018 Survey

90 Days in Term

Teenage Parents and Infants	2	
All Other FEFP Eligible Students	<u>(13)</u>	(23)

6. [Ref. 57] Our general tests disclosed that the ridership of 22 students (8 students were in our test) was not adequately supported. The students were marked as riding the bus after the date on which the bus drivers signed their reports; consequently, the drivers' signatures do not attest to the accuracy of ridership past the date on which the reports were signed. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking	(2)	
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(3)	

February 2018 Survey

90 Days in Term

Hazardous Walking	(4)	
All Other FEFP Eligible Students	<u>(9)</u>	(22)

7. [Ref. 58] Two students in our test were either not listed on the bus driver's report (1 student) or were not marked as riding the bus (1 student); consequently, we were unable to determine if the students had been transported during the reporting survey periods. We propose the following adjustments:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	
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June 2018 Survey

35 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(2)
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8. [Ref. 59] One student in our test was not in membership during the October 2017 reporting survey period. We propose the following adjustment:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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Findings

9. [Ref. 60] Sufficient documentation was not maintained to support 70 students in our test reported in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16*, No. 2015-01 (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether a location meets the statutory criteria of hazardous walking conditions.

The District did not maintain any checklists but instead retained the list of hazards that were previously included in the DOE Database. However, there was no documentation that the reported hazards met the revised criteria established to identify a hazardous walking condition.

We determined that 27 of the students lived 2 miles or more from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. The remaining 43 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking	(33)
All Other FEFP Eligible Students	12

February 2018 Survey

90 Days in Term

Hazardous Walking	(37)	
All Other FEFP Eligible Students	<u>15</u>	(43)

Findings

10. [Ref. 61] Eight students in our test were either incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category (four students) or the All Other FEFP Eligible Students ridership category (four students). Specifically:

- a. The IEPs for four students did not document that the students met at least one of the five criteria required for reporting in a weighted ridership category; however, the students met eligibility criteria for reporting in the All Other FEFP Eligible Students ridership category.
- b. The IEPs for three students reported in the All Other FEFP Eligible Students ridership category indicated that the students met at least one of the five criteria required for reporting in a weighted ridership category; as a result, the students were eligible to be reported in the IDEA-PK through Grade 12, Weighted ridership category.
- c. The IEP for one student reported in the All Other FEFP Eligible Students ridership category did not indicate the student’s need for transportation services; consequently, the student was not eligible for State transportation funding.

We propose the following adjustments:

a. July 2017 Survey

4 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

October 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

June 2018 Survey

4 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

b. July 2017 Survey

4 Days in Term

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

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
June 2018 Survey		
<u>4 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>(1)</u>	0
c. June 2018 Survey		
<u>4 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(1)
11. [Ref. 62] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:		
October 2017 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	<u>(1)</u>
Proposed Net Adjustment		<u>(278)</u>

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 number of DIT are accurately reported and documentation is maintained to support that reporting; (2) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership and are retained in readily accessible files; (3) students are reported in the correct ridership category based on their grade level and eligibility criteria and documentation is maintained on file to support that reporting; (4) only those students who are in membership and who are clearly documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (5) Transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain documentation as required by Section 1006.23, Florida Statutes; (6) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; and (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned school.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Clay County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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, 2018, the District received \$6.9 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	15	37	-
October 2017	178	12,974	877
February 2018	187	13,308	808
June 2018	<u>12</u>	<u>94</u>	<u>-</u>
Totals	<u>392</u>	<u>26,413</u>	<u>1,685</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
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2018. 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



CLAY COUNTY DISTRICT SCHOOLS

900 WALNUT STREET, GREEN COVE SPRINGS, FL 32043

P (904) 336-6500 F (904) 336-6536 W oneclay.net

SUPERINTENDENT OF SCHOOLS

Addison G. Davis

BOARD MEMBERS:

Janice Kerekes, District 1

Carol Studdard, District 2

Tina Bullock, District 3

Mary Bolla, District 4

Ashley Gilhousen, District 5

December 17, 2019

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, 2018.

After reviewing the preliminary and tentative audit report, the District concurs with all the findings. The individual findings for Teacher Certifications, ESE, ESOL, Career Education On-the-Job Training (OJT), and Hospital Homebound have been reviewed by the appropriate Departmental leaders. On-going training efforts in these areas will be emphasized to avoid further findings in future audits. The District also concurs with the findings related to the charter school. The findings for Bell Schedule, Student Eligibility and Teacher Certification for this school have been shared with the appropriate charter personnel and the district will continue to provide guidance for on-going training.

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

DISCOVERING ENDLESS POSSIBILITIES

Clay County District Schools is an Equal Opportunity Employer.

Clay County District School Board
Report for the 2017-2018 Fiscal Year
Ending June 30, 2018

Audit Findings Corrective Actions:

Out of Field Status

Finding #4, 18, 23, 25 {Ref. 24170/71, 43170, 52170, 65170}

Corrective Action: The district will continue to work with school sites to ensure that teachers are properly certified, if teaching out-of-field, and timely approved to do so and parents are appropriately and timely notified of the out-of-field assignment; and out-of-field teachers will earn the appropriate college credits or in-service training outlined by rule and their in-service training timeline. The District Human Resources Office will offer a training in September with the out-of-field contact administrators and data entry personnel to assist with out-of-field processes. At W.E. Cherry Elementary School, the school will share the data entry form created at IEP meetings with the data entry personnel in order to verify schedule changes with students match student schedules in the student information database.

ESOL

Finding #1 {Ref. 2170/71}

Corrective Action: The District ESOL Department through increased training will continue to assist local schools in identifying impacted teachers and will continue to ensure teachers earn the appropriate in-service training outlined by rule and their in-service training timelines. In addition, it is anticipated that the identification process will be improved with the implementation of the new district-wide Student Information System.

Finding #5, 6, 8, 14, 19 {Ref. 38101, 38102, 39101, 43101, 52101}

Corrective Action: The ESOL Department has updated the ESOL compliance checklist to ensure local schools clearly mark the school year and date on each ESOL schedule printed from the online monitoring tool. Additionally, the ESOL Department has created new reporting procedures across the district, and provided one-on-one training for the local school counselor and school administration. The local school has received an additional ESOL Assistant allocation and ensured both ESOL Assistant positions were filled. The District ESOL office will continue to 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 and local school staff on maintaining accurate and timely records.

CTE - OJT

Finding #11, 12, 13 {Ref. 39104/05/06}

Corrective Action: As of the 2019-20 school year, the CTE department has been reviewing each student request individually to make sure the students have completed the prerequisite for the OJT program before the students are allowed to enroll. They must have a plan in place that is signed by the teacher, student, parent(s) and employer and that the employer understands their role in the program. The teacher of record is now the content area teacher and those teachers have been trained to collect the correct information (such as timecards) from the students and employers in a timely manner. We will also work with our Information Technology Department to make sure that the courses are adopted correctly in our student information system to reflect the correct program number of 300.

ESE-Matrix of Services Forms

Finding #9, 22 {Ref. 39102, 52104}

Corrective Action: The 2019-2020 Admissions and Placement Manual reflects policies and procedures for completion of the Matrix of Services. For all students reported at the 254 and 255 funding level, a new matrix must be completed at each annual and interim IEP review. ESE District staff will provide training to appropriate school and district personnel focusing on following procedures for compliance in completing the Matrix of Services form. District ESE personnel will monitor student files for compliance utilizing the newly created FTE Verification Sheet, noting any discrepancies and required action by the school. Appropriate school and district staff will be trained no later than March 27, 2020.

Finding # 3, 15, 20, 24 {Ref. 24102, 43102, 52102, 65101}

Corrective Action: The 2019-2020 Admissions and Placement Manual reflects policies and procedures for completion of the Matrix of Services and Student Data Entry and Schedule form. Prior to the 2019 October FTE period ESE Staffing Specialists and ESE self-contained teachers were trained on a new FTE Verification procedure. District ESE personnel and ESE self-contained teachers will utilize a Focus generated class list and FTE Verification sheet to verify the Matrix Code reported on the Matrix of Services. District ESE personnel will monitor student files for compliance, noting any discrepancies and required corrective action. In addition, appropriate school and district personnel will be trained monthly and data validation checks done weekly during the school year.

Data Entry

Finding # 29 {Ref. 700402}

Corrective Action: The 2019-2020 Admissions and Placement Manual reflects policies and procedures for completion of the Student Data Entry and Schedule form. The form specifically identifies under which the exceptional student should be funded if a student does not have a Matrix. A drop down menu is available within ESE Star under the Student Data Entry and Schedule form for ESE teachers to select the appropriate Matrix Code. ESE District personnel will provide training to appropriate school and district personnel focusing on following procedures for compliance in completing the Student Data and Entry form. District ESE personnel will monitor student files for compliance, noting any discrepancies and required corrective action.

Attendance

Finding # 16, 17 {Ref. 43103, 43104}

Corrective Action: District personnel, local school counselors and school administrators will be trained. The local school has received school and district personnel focusing on attendance procedures and maintain records for reporting purposes

Course Schedule Reporting

Finding #2, 7, 21 {Ref. 24101, 38103, 52103}

Corrective Action: The 2019-2020 Admissions and Placement Manual reflects policies and procedures for completion of the Student Data Entry and Schedule form. These policies specifically address the student schedule and total time during the school week for students. District ESE personnel will provide training to appropriate school and district personnel focusing on accurately reporting students for FTE. District ESE personnel will monitor student files for compliance, noting any discrepancies and required corrective action by the school. Appropriate school and district personnel will be trained no later than March 27, 2020.

Gifted Program

Finding #31 {Ref. 700405}

Corrective Action: The 2019-2020 Admissions and Placement Manual reflects policies and procedures for the gifted program. Procedures for handling ESE documents and uploading them into our database is provided to ESE appropriate ESE personnel. ESE District personnel will provide training to ESE teachers and ESE Secretaries focusing on compliance in completing required components of the IEP as required by State Board Rule 6A-6.030191(3), FAC. ESE personnel will monitor files for compliance. Appropriate school and district personnel will be trained monthly and data validation checks done weekly throughout the school year.

Hospital Homebound

Finding #10 {Ref. 39103}

Corrective Action: The 2019-2020 Hospital/Homebound Instructions Manual was written to reflect procedures in regard to the reporting of students in the Hospital/Homebound program. A section in the manual includes instructions on adjusting the schedule for students who are receiving Hospital/Homebound instructional services. Appropriate school personnel were trained prior to the October FTE and provided a copy of the 2019-2020 Hospital Homebound Instructions Manual. Updates to the manual will be mailed to appropriate school personnel to ensure compliance and accuracy in the reporting of students in the Hospital/Homebound program. District ESE personnel will monitor for compliance and FTE reporting requirements through fidelity checks at the district level. In regards to attendance, District personnel from the IT department will train school and district personnel on attendance procedures and maintaining records for reporting purposes.

Charter School

Finding #26, 27 {Ref. 66401, 66402}

Corrective Action: Student membership will be reviewed during each FTE cycle to ensure student membership and attendance are accurate during the FTE Reporting periods. Each quarter, teachers will sign the Attendance Report for students to determine accuracy. During the FTE survey period, the student attendance will be confirmed by the attendance clerk and the principal.

Out of Field

Finding #28 [Ref. 66470/71/72]

Corrective Action: Teacher certification will be reviewed to determine the correct certification and classes teaching. Out of Field Letters will be approved by the board and sent during the FTE reporting period. The school will provide the board with both an excel spreadsheet of teachers who are out of field in addition to a copy of the out of field letter that is sent home to parents during the FTE survey period. The school will also provide the district with Out of Field Plans for teachers. The out of field plans will be reviewed and monitored by a member of administration quarterly.

Clay Virtual

Finding #30 [Ref. 700404]

Corrective Action: District staff will continue to train staff in the appropriate procedures to follow upon initial enrollment of students as well as continual monitoring of the data entered.

Finding #32 [Ref. 702301]

Corrective Action: We have since changed virtual platforms and content providers. These actions will allow for improved data collection which includes accurate completion dates. Continued training will also be provided to insure accurate data entry.

Student Transportation

Finding #2, 3 {Ref. 52, 53}

The number of buses in operations were overstated.

Corrective Action: Drivers' signed survey sheets weekly indicating the entire week of student ridership. Survey sheets should be dated for the actual date the survey was conducted. Increased training are provided for bus drivers and Routing teams responsible for completing and reviewing the survey sheets weekly to ensure accuracy of the data.

Student Ridership

Findings #1, 4, 5, 6, 7, 8, 10, 11 {Ref. 54, 51, 55, 57, 58, 59, 61, 62}

Corrective Action: Transportation will provide more detailed training for Routers, Dispatchers, and Bus Drivers prior to the FTE surveys. Increased emphasis will be placed on acquiring the appropriate documentation to support students in specialized program. A checklist has been created and attached to survey sheets ensuring data is completed accurately.

Hazardous Walking

Finding #9 [Ref. 60]

Corrective Action: Oversight of the new revision in 2015. Hazardous locations are kept in a file and reviewed every year however, the checklist and additional documentation required was not completed. Transportation is working with Safety to complete checklist for every hazardous location in the county.