

**CLAY COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2022-23 fiscal year, David S. Broskie served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Erin Skipper from 11-22-22	1
Janice A. Kerekes through 11-21-22	1
Mary S. Bolla, Vice-Chair from 11-22-22, Chair through 11-21-22	2
Beth Clark	3
Michele Hanson from 11-22-22	4
Tina Bullock through 11-21-22	4
Ashley Gilhousen, Chair from 11-22-22, Vice-Chair through 11-21-22	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at jacquelinebell@aud.state.fl.us or by telephone at (850) 412-2811.

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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
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and 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 Basic, Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), and ESE Support Levels 4 and 5, the Clay County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2023. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 21 of the 152 teachers in our test. Twenty-nine (19 percent) of the 152 teachers in our test taught at charter schools and 9 (43 percent) of the 21 teachers with exceptions taught at charter schools.
- 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
Basic	137	23	17%	43	1	2%
Basic with ESE Services	115	13	11%	40	1	3%
ESOL	97	13	13%	83	12	15%
ESE Support Levels 4 and 5	66	-	NA	13	-	NA
Totals	415	49		179	14	

Noncompliance related to the reported FTE student enrollment resulted in 57 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 188.1846 (188.2679 applicable to District schools other than charter schools and positive .0833 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 205.0555 (203.5911 applicable to District schools other than charter schools and 1.4644 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 18 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, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$940,672 (negative 205.0555 times \$4,587.40), of which \$933,954 is applicable to District schools other than charter schools and \$6,718 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 prekindergarten (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 State Board of Education (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 45 schools¹ other than charter schools, 3 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$213.7 million was provided through the FEFP to the District for the District-reported 39,589.36 unweighted FTE as recalibrated, which included 1,747.82 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

¹ Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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 Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

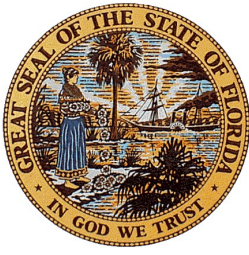
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 and FTE related to Family Empowerment Scholarship Programs.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, 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

² FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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 \$8.4 million for student transportation as part of the State funding through the FEFP.



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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 student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. 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 2022-23* 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 for a direct examination engagement 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 modified 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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, waste, 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 teachers and students in our Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5 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 teachers and 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 Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5, the Clay County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment, including teacher certification, reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

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 weaknesses³ 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 waste 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.

³ 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.

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 teacher certification and 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 Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment 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
July 8, 2025

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 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, 2023, the Clay County District School Board (District) reported to the DOE 39,589.36 unweighted FTE as recalibrated, which included 1,747.82 unweighted FTE as recalibrated for charter schools, at 45 District schools other than charter schools, 3 charter schools, 2 cost centers, and 2 virtual education cost centers.

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, 2023. (See NOTE B.) The population of schools (52) 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 (14,731) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 43 of the 137 students in our Basic test,⁴ 40 of the 115 in our Basic with ESE Services test,⁵ 83 of the 97 students in our ESOL test,⁶ and 13 of the 66 students in our ESE Support Levels 4 and 5 test.⁷ Twenty-three (17 percent) of the 137 students in our Basic test attended charter schools and 1 (2 percent) of the 43 students with exceptions attended charter schools. Thirteen (11 percent) of the 115 students in our Basic with ESE Services test attended charter schools and 1 (3 percent) of the 40 students with exceptions attended charter schools. Thirteen (13 percent) of the 97 students in our ESOL test attended charter schools and 12 (15 percent) of the 83 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test attended charter schools.

⁴ For Basic, the material noncompliance is composed of Findings 1, 10, 15, 25, 36, 45, and 54 on *SCHEDULE D*.

⁵ For Basic with ESE Services, the material noncompliance is composed of Findings 3, 10, 15, 17, 19, 26, 36, 48, and 55 on *SCHEDULE D*.

⁶ For ESOL, the material noncompliance is composed of Findings 4, 5, 6, 10, 11, 12, 15, 16, 18, 20, 22, 23, 29, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, and 49 on *SCHEDULE D*.

⁷ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 7, 10, 27, 28, and 36 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	50	11	11,186	137	43	27,255.2800	105.2738	(70.9460)
Basic with ESE Services	52	11	3,164	115	40	10,223.3300	92.1038	(35.7983)
ESOL	44	10	307	97	83	733.2500	68.0896	(63.5274)
ESE Support Levels 4 and 5	26	6	74	66	13	296.0200	50.1435	(2.0167)
Career Education 9-12	12	-	-	-	-	<u>1,081.4800</u>	<u>.0000</u>	<u>(15.8962)</u>
All Programs	52	11	<u>14,731</u>	<u>415</u>	<u>179</u>	<u>39,589.3600</u>	<u>315.6107</u>	<u>(188.1846)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (518, of which 420 are applicable to District schools other than charter schools and 98 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 21 of the 152 teachers in our test.⁸ Twenty-nine (19 percent) of the 152 teachers in our test taught at charter schools and 9 (43 percent) of the 21 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.

⁸ For teachers, the material noncompliance is composed of Findings 8, 13, 21, 24, 30, 43, 44, 46, 50, 51, 52, 53, 56, and 57 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	8.4693	1.126	9.5365
102 Basic 4-8	(.6893)	1.000	(.6893)
103 Basic 9-12	(92.5424)	.999	(92.4499)
111 Grades K-3 with ESE Services	.4454	1.126	.5015
112 Grades 4-8 with ESE Services	(9.9296)	1.000	(9.9296)
113 Grades 9-12 with ESE Services	(26.1987)	.999	(26.1725)
130 ESOL	(49.9097)	1.206	(60.1911)
254 ESE Support Level 4	(1.4915)	3.674	(5.4798)
255 ESE Support Level 5	(.5252)	5.401	(2.8366)
300 Career Education 9-12	(15.8962)	.999	(15.8803)
Subtotal	(188.2679)		(203.5911)
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	9.9805	1.126	11.2380
102 Basic 4-8	3.7526	1.000	3.7526
103 Basic 9-12	.0833	.999	.0832
112 Grades 4-8 with ESE Services	(.1154)	1.000	(.1154)
130 ESOL	(13.6177)	1.206	(16.4229)
Subtotal	.0833		(1.4644)
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	18.4498	1.126	20.7745
102 Basic 4-8	3.0633	1.000	3.0633
103 Basic 9-12	(92.4591)	.999	(92.3666)
111 Grades K-3 with ESE Services	.4454	1.126	.5015
112 Grades 4-8 with ESE Services	(10.0450)	1.000	(10.0450)
113 Grades 9-12 with ESE Services	(26.1987)	.999	(26.1725)
130 ESOL	(63.5274)	1.206	(76.6140)
254 ESE Support Level 4	(1.4915)	3.674	(5.4798)
255 ESE Support Level 5	(.5252)	5.401	(2.8366)
300 Career Education 9-12	(15.8962)	.999	(15.8803)
Total	(188.1846)		(205.0555)

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. Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0111</u>	<u>#0252</u>	<u>#0371</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.....	(13.8245)	(13.8245)
103 Basic 9-12	(.0837)	(36.2263)	.....	(36.3100)
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	(8.5663)	(8.5663)
113 Grades 9-12 with ESE Services	.4173	(13.2451)	.....	(12.8278)
130 ESOL	(.9163)	(14.8554)	(.5550)	(16.3267)
254 ESE Support Level 4	(1.7468)	(.0214)	.....	(1.7682)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	(7.1110)	.....	(7.1110)
Total	(2.3295)	(71.4592)	(22.9458)	(96.7345)

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0471</u>	<u>#0481</u>	<u>#0501</u>	<u>#0621</u>	
101	.0000	1.7172	.....	2.0054	4.7467	8.4693
102	(13.8245)	2.8970	2.0825	2.3442	4.5075	(1.9933)
103	(36.3100)	.....	.....	.....	.....	(36.3100)
111	.0000	(.0125)	.....	.4997	.....	.4872
112	(8.5663)	.....	.....	.0044	.....	(8.5619)
113	(12.8278)	.....	.....	.....	.....	(12.8278)
130	(16.3267)	(5.1143)	(2.0825)	(5.3493)	(9.2542)	(38.1270)
254	(1.7682)	.....	.....	.4999	.....	(1.2683)
255	.0000	.....	.....	(.5043)	.....	(.5043)
300	<u>(7.1110)</u>	.....	.....	.....	.....	<u>(7.1110)</u>
Total	<u>(96.7345)</u>	<u>(.5126)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(97.7471)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Total
		#0661	#0663*	#0664*	#7004	
101	8.4693	.....	.....	9.9805	.....	18.4498
102	(1.9933)	.....	.6154	3.1372	1.3040	3.0633
103	(36.3100)	(56.7258)	.0833	.....	.4934	(92.4591)
111	.4872	(.0418)	.....	.....	.....	.4454
112	(8.5619)	.....	(.6154)	.5000	(1.3677)	(10.0450)
113	(12.8278)	(12.8775)	.....	.....	(.4934)	(26.1987)
130	(38.1270)	(11.7827)	.....	(13.6177)	.....	(63.5274)
254	(1.2683)	(.2232)	.....	.....	.....	(1.4915)
255	(.5043)	(.0209)	.....	.....	.....	(.5252)
300	<u>(7.1110)</u>	<u>(8.7852)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(15.8962)</u>
Total	<u>(97.7471)</u>	<u>(90.4571)</u>	<u>.0833</u>	<u>.0000</u>	<u>(.0637)</u>	<u>(188.1846)</u>

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 2022-23* 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 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 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.

R. C. Bannerman Learning Center (#0111)

1. [Ref. 11101] We noted that the School reported various students for State funding using course numbers unrelated to the subject area of instruction provided. Students received instruction in Basic subject areas but were reported under varying course numbers within the Experiential Education and the Exceptional Education areas. School management informed us that the School reported students taking courses for credit recovery through a computer-aided blended learning model of instruction involving multiple courses and, only at the time of completion, would the course numbers be updated to reflect the actual courses taken. We were able to determine that the students in our tests were provided instruction; however, we were unable to verify that two students in our Basic test were in attendance at least 1 day of the October 2022 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(1.0000)	(1.0000)
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Findings

R. C. Bannerman Learning Center (#0111) (Continued)

2. [Ref. 11102] School records did not evidence that two students in our ESE Support Levels 4 and 5 test were in membership during the October 2022 reporting survey period; consequently, the students should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.7460)	(.7460)
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3. [Ref. 11103] One student in our Basic with ESE Services test was not in attendance during the October 2022 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5835)	(.5835)
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4. [Ref. 11104] The course schedule included with one ELL student's *ELL Student Plan* was not dated; consequently, we were unable to determine if the course schedule had been timely prepared. In addition, the School's records did not adequately support the student's reporting in the ESOL Program as the student's ELL Committee meeting form did not document any reason for extending the student's ESOL placement pursuant to SBE Rule 6A-6.09022(5), FAC. We propose the following adjustment:

103 Basic 9-12	.1666	
130 ESOL	(.1666)	.0000

5. [Ref. 11105] The English language proficiency for one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, the file for the student did not contain an *ELL Student Plan* valid for the 2022-23 school year and documentation notifying the student's parents of ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2499	
130 ESOL	(.2499)	.0000

6. [Ref. 11106] An ELL Committee for one ELL student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, the *(Finding Continues on Next Page)*

Findings

R. C. Bannerman Learning Center (#0111) (Continued)

student's *ELL Student Plan* was incomplete, the student's class schedule was not available at the time of our examination and could not be subsequently located, and the student's parents were not notified of the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4165	
130 ESOL	<u>(.4165)</u>	.0000

7. [Ref. 11107] Two 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	1.0008	
254 ESE Support Level 4	<u>(1.0008)</u>	.0000

8. [Ref. 11170] One teacher taught a Science course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

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

(2.3295)

Orange Park High School (#0252)

9. [Ref. 25204] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not demonstrate efforts to ensure teachers, identified on the daily exception reports as not submitting student attendance, submit attendance records. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

10. [Ref. 25201] Course schedules for 1,888 students (13 students in our Basic test, 12 students in our Basic with ESE Services test, 2 students in our ESOL test, and 1 student in our ESE Support Levels 4 and 5 test) were incorrectly reported. The School's bell schedule supported 1,487 weekly instructional minutes and did not meet the minimum reporting of CMW. The School did not provide 180 days of instruction and, as *(Finding Continues on Next Page)*

Findings

Orange Park High School (#0252) (Continued)

a result, did not meet the 900-hour equivalent as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2022-23*.

Our recalculation of the FTE and hours of instruction disclosed that only 861.5333 hours of the 900 hours of instruction were provided to students for the 2022-23 school year.

Accordingly, we propose the following adjustment:

103	Basic 9-12	(48.9159)	
113	Grades 9-12 with ESE Services	(13.2451)	
130	ESOL	(2.1658)	
254	ESE Support Level 4	(.0214)	
300	Career Education 9-12	<u>(7.1110)</u>	(71.4592)

11. [Ref. 25202] The files for four ELL students were not available at the time of our examination and could not be subsequently located. In addition, the students' course schedules were incorrectly reported. We propose the following adjustment:

103	Basic 9-12	2.1531	
130	ESOL	<u>(2.1531)</u>	.0000

12. [Ref. 25203] We noted 14 ELL students had one or more of the following exceptions:

- ELL Committees were not convened by October 1 or within 30 school days prior to the students' DEUSS anniversary dates to consider the student's continued ESOL placements beyond 3 years from the student's DEUSS.
- An ELL Committee was convened to consider the continued ESOL placement; however, the School's records did not adequately support reporting in the ESOL Program. Specifically, the ELL Committee meeting form did not document any reason for extending ESOL placement pursuant to SBE Rule 6A-6.09022(5), FAC.
- The English language proficiency was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider continued ESOL placement beyond 3 years from each student's DEUSS.
- School records did not evidence that parents were notified of the students' ESOL placements.
- *ELL Student Plans* were not available at the time of our examination and could not be subsequently located.
- An *ELL Student Plan* was not dated; therefore, we were unable to determine when the *ELL Student Plan* was developed.
- The *ELL Student Plans* were incomplete, as the class schedule was not available at the time of our examination and could not be subsequently located.

(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Orange Park High School (#0252) (Continued)

In addition, the students' course schedules were incorrectly reported. We propose the following adjustment:

103 Basic 9-12	8.7158	
130 ESOL	<u>(8.7158)</u>	.0000

13. [Ref. 25270/71/72] Three teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 25270</u>		
103 Basic 9-12	1.2495	
130 ESOL	<u>(1.2495)</u>	.0000

<u>Ref. 25271</u>		
103 Basic 9-12	.4046	
130 ESOL	<u>(.4046)</u>	.0000

<u>Ref. 25272</u>		
103 Basic 9-12	.1666	
130 ESOL	<u>(.1666)</u>	<u>.0000</u>

(71.4592)

Wilkinson Junior High School (#0371)

14. [Ref. 37104] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not demonstrate efforts to ensure teachers, identified on the daily exception reports as not submitting student attendance, submit attendance records. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

15. [Ref. 37101] The course schedules for 774 students (12 students in our Basic test, 10 students in our Basic with ESE Services test, and 2 students in our ESOL test) were incorrectly reported. The School's bell schedule supported 1,510 weekly instructional minutes and did meet the minimum reporting of CMW. The School did not provide *(Finding Continues on Next Page)*

Findings

Wilkinson Junior High School (#0371) (Continued)

180 days of instruction and, as a result, did not meet the 900-hour equivalent as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2022-23*.

Our recalculation of the FTE and hours of instruction disclosed that only 871.6667 hours of the 900 hours of instruction were provided to students for the 2022-23 school year.

Accordingly, we propose the following adjustment:

102 Basic 4-8	(15.2773)	
112 Grades 4-8 with ESE Services	(7.5977)	
130 ESOL	<u>(.0708)</u>	(22.9458)

16. [Ref. 37102] One student met the criteria to exit the ESOL Program based on scores received on the Spring 2022 ACCESS for ELLs 2.0. An ELL Committee was convened but did not document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the student’s continued ESOL placement. In addition, the English language proficiency for the student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the student’s course schedule was incorrectly reported. We propose the following adjustment:

102 Basic 4-8	.4842	
130 ESOL	<u>(.4842)</u>	.0000

17. [Ref. 37103] School records did not demonstrate that required personnel participated in the annual IEP meeting for one ESE student. In addition, the student’s course schedule was incorrectly reported. We propose the following adjustment:

102 Basic 4-8	.9686	
112 Grades 4-8 with ESE Services	<u>(.9686)</u>	.0000
		<u>(22.9458)</u>

Robert M. Paterson Elementary (#0471)

18. [Ref. 47101] The *ELL Student Plan* for one ELL student was not prepared until after the October 2022 reporting survey period. In addition, an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that school records did not evidence *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Robert M. Paterson Elementary (#0471) (Continued)

that the student was in membership during the February 2023 reporting survey period; consequently, the student should not have been reported for FEP funding for that reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3589	
130 ESOL	<u>(.8590)</u>	(.5001)

19. [Ref. 47102] The instructional minutes for one part-time ESE student were not reported in accordance with the instructional time scheduled on the student’s IEP. The student’s IEP scheduled 30 weekly minutes of Speech and Language therapies; however, the student was reported for 60 weekly minutes of instruction. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0125)</u>	(.0125)
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20. [Ref. 47103] The course schedules for five ELL students’ *ELL Student Plans* were not dated; consequently, we were unable to determine if the course schedules had been timely prepared. We propose the following adjustment:

101 Basic K-3	1.7172	
102 Basic 4-8	2.5381	
130 ESOL	<u>(4.2553)</u>	.0000
		<u>(.5126)</u>

Lake Asbury Junior High School (#0481)

21. [Ref. 48170] One teacher taught a Pre-Algebra course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. Since the student is cited in Finding 23 (Ref. 48102), we present this disclosure finding with no proposed adjustment.

.0000

22. [Ref. 48101] An ELL Committee was not convened by October 1 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	.8330	
130 ESOL	<u>(.8330)</u>	.0000

Findings

Lake Asbury Junior High School (#0481) (Continued)

23. [Ref. 48102] The *ELL Student Plans* for two ELL students were incomplete. The students' class schedules were not available at the time of our examination and could not be subsequently located. In addition, school records did not evidence that the parents of the ELL students were notified of the students' ESOL placements. We also noted that the English language proficiency for one of the students was not assessed, and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.2495	
130 ESOL	<u>(1.2495)</u>	<u>.0000</u>
		<u>.0000</u>

Tynes Elementary School (#0501)

24. [Ref. 50171] One teacher taught Language Arts and Basic Subject courses that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the student is cited in Finding 29 (Ref. 50105), we present this disclosure finding with no proposed adjustment.

.0000

25. [Ref. 50101] School records did not evidence that one Basic student was in membership during the February 2023 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	<u>(.5000)</u>	<u>(.5000)</u>
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26. [Ref. 50102] The course schedule for one student in our Basic with ESE services test was incorrectly reported in Basic K-3 during the October 2022 reporting survey period. The School's records included a valid IEP that supported the student's reporting in Grades K-3 with ESE Services. We propose the following adjustment:

101 Basic K-3	<u>(.4997)</u>	
111 Grades K-3 with ESE Services	<u>.4997</u>	<u>.0000</u>

27. [Ref. 50103] 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tynes Elementary School (#0501) (Continued)

112 Grades 4-8 with ESE Services	(.4999)	
254 ESE Support Level 4	<u>.4999</u>	.0000

28. [Ref. 50104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed or updated. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5043	
255 ESE Support Level 5	<u>(.5043)</u>	.0000

29. [Ref. 50105] The course schedules for seven ELL students included with the students’ *ELL Student Plans* were not completed until after the October 2022 reporting survey period (one student) or were not dated (six students), and we were unable to determine if the course schedules had been timely prepared. We propose the following adjustment:

101 Basic K-3	3.0051	
102 Basic 4-8	2.1113	
130 ESOL	<u>(5.1164)</u>	.0000

30. [Ref. 50170] One teacher taught Language Arts and Social Studies courses that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2329	
130 ESOL	<u>(.2329)</u>	.0000
		<u>(.5000)</u>

Oakleaf Village Elementary School (#0621)

31. [Ref. 62105] The course schedules for the students in our test were incorrectly reported. The School’s bell schedule supported 1,860 weekly instructional minutes for Grade PK and 1,610 weekly instructional minutes for Grades K through 6; and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,610 CMW to 1,870 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. 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. We present this disclosure finding with no proposed adjustment.

.0000

Findings

Oakleaf Village Elementary School (#0621) (Continued)

32. [Ref. 62101] The *ELL Student Plans* for six students were not prepared until after the October 2022 reporting survey period. In addition, the students had one or more of the following exceptions:

- The *ELL Student Plans* were incomplete as class schedules were not available at the time of our examination and could not be subsequently located.
- The course schedule included with the *ELL Student Plan* was not dated; consequently, we were unable to determine if the course schedule had been timely prepared.
- ELL Committees were not convened by October 1 or within 30 school days prior to the DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted the English language proficiency was not assessed within 30 school days prior to the DEUSS date.
- School records did not evidence that the parents were notified of their child’s ESOL placement until after the October 2022 reporting survey period.
- School records did not evidence that the English language proficiency was initially assessed prior to the ESOL placement.

We propose the following adjustment:

101 Basic K-3	3.0215	
102 Basic 4-8	1.7399	
130 ESOL	<u>(4.7614)</u>	.0000

33. [Ref. 62102] The *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. We also noted that for three of the four students:

- An ELL Committee for two students was not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the English language proficiency of one of the students was not assessed within 30 school days prior to the student’s DEUSS and the other student was exited from the ESOL Program prior to the February 2023 reporting survey period.
- School records did not evidence that the parents of one student were notified of the student’s ESOL placement.

We propose the following adjustment:

101 Basic K-3	.8626	
102 Basic 4-8	1.4963	
130 ESOL	<u>(2.3589)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oakleaf Village Elementary School (#0621) (Continued)

34. [Ref. 62103] The course schedules included with three ELL students' *ELL Student Plans* were not dated; consequently, we were unable to determine if the course schedules had been timely prepared. We propose the following adjustment:

101 Basic K-3	.8626	
102 Basic 4-8	.3989	
130 ESOL	<u>(1.2615)</u>	.0000

35. [Ref. 62104] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8724	
130 ESOL	<u>(.8724)</u>	<u>.0000</u>
		<u>.0000</u>

Oakleaf High School (#0661)

36. [Ref. 66101] The course schedules for 2,419 students (13 students in our Basic test, 12 students in our Basic with ESE Services test, 1 student in our ESOL test, and 6 students in our ESE Support Levels 4 and 5 test) were incorrectly reported. The School's bell schedule supported 1,487 instructional minutes per week and did not meet the minimum reporting of CMW. The School did not provide 180 days of instruction and, as a result, did not meet the 900-hour equivalent as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2022-23*.

Our recalculation of the FTE and hours of instruction disclosed that only 862.3333 hours of the 900 hours of instruction were provided to students for the 2022-23 school year. Accordingly, we propose the following adjustment:

103 Basic 9-12	(67.0952)	
111 Grades K-3 with ESE Services	(.0418)	
113 Grades 9-12 with ESE Services	(12.8775)	
130 ESOL	(1.4133)	
254 ESE Support Level 4	(.2232)	
255 ESE Support Level 5	(.0209)	
300 Career Education 9-12	<u>(8.7852)</u>	(90.4571)

37. [Ref. 66102] The file for one ELL student was not available at the time of our examination and could not be subsequently located. In addition, the student's course schedule was incorrectly reported. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oakleaf High School (#0661) (Continued)

103 Basic 9-12	.1844	
130 ESOL	<u>(.1844)</u>	.0000

38. [Ref. 66103] The course schedules for two ELL students were not included with the students' *ELL Student Plans* until after the October 2022 reporting survey period. In addition, the students' course schedules were incorrectly reported. We propose the following adjustment:

103 Basic 9-12	.8784	
130 ESOL	<u>(.8784)</u>	.0000

39. [Ref. 66104] The *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committees for three of the students were not convened by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS and the English language proficiency of two of those students was not assessed within 30 school days prior to each student's DEUSS. We also noted that School records did not evidence that the parents of one of the students were notified of the student's ESOL placement. In addition, the students' course schedules were incorrectly reported. We propose the following adjustment:

103 Basic 9-12	2.1697	
130 ESOL	<u>(2.1697)</u>	.0000

40. [Ref. 66105] The *ELL Student Plans* for four students were not prepared until after the October 2022 reporting survey period. We also noted that ELL Committees for two of the students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS, and that the students' parents had not been notified of the ELL Committee meetings prior to the dates of those meetings. In addition, the students' course schedules were incorrectly reported. We propose the following adjustment:

103 Basic 9-12	3.0339	
130 ESOL	<u>(3.0339)</u>	.0000

41. [Ref. 66106] ELL Committees for two students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted (*Finding Continues on Next Page*)

Findings

Oakleaf High School (#0661) (Continued)

that the English language proficiency of the students was not assessed within 30 school days prior to each student’s DEUSS. In addition, the *ELL Student Plans* for the students were not prepared until after the October 2022 reporting survey period and were incomplete as the students’ class schedules were not available at the time of our examination and could not be subsequently located. In addition, the students’ course schedules were incorrectly reported. We propose the following adjustment:

103 Basic 9-12	1.7564	
130 ESOL	<u>(1.7564)</u>	.0000

42. [Ref. 66107] One student’s ELL Committee meeting form did not document a reason for extending the student’s ESOL placement pursuant to SBE Rule 6A-6.09022(5), FAC; consequently, the student was not eligible to continue in the ESOL Program. In addition, the student’s course schedule was incorrectly reported. We propose the following adjustment:

103 Basic 9-12	.9582	
130 ESOL	<u>(.9582)</u>	.0000

43. [Ref. 66170/72] Two teachers taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 66170</u>		
103 Basic 9-12	.6664	
130 ESOL	<u>(.6664)</u>	.0000

<u>Ref. 66172</u>		
103 Basic 9-12	.3888	
130 ESOL	<u>(.3888)</u>	.0000

44. [Ref. 66171] One teacher taught an English course that included ELL students but had earned none of the 60 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	.3332	
130 ESOL	<u>(.3332)</u>	.0000

(90.4571)

Findings

Florida Cyber Charter Academy at Clay (#0663)

45. [Ref. 66301] One virtual education student in our Basic test was incorrectly reported for a semester-long course; however, the student had successfully completed a year-long course. We propose the following adjustment:

103 Basic 9-12	<u>.0833</u>	.0833
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46. [Ref. 66370] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in ESE but taught courses that also required certification in Elementary Education. We propose the following adjustment:

102 Basic 4-8	.6154	
112 Grades 4-8 with ESE Services	<u>(.6154)</u>	<u>.0000</u>
		<u>.0833</u>

Clay Charter Academy (#0664)

47. [Ref. 66401] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,800 weekly instructional minutes for students in Grades K-1; 1,875 for students in Grades 2-5; and 1,980 for students in Grades 6-8 and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,875 CMW to 3,200 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

48. [Ref. 66402] The course schedule for one student in our Basic with ESE services test was incorrectly reported in Basic 4-8 during the October 2022 reporting survey period. The School’s records included a valid IEP that supported the student’s reporting in Grades 4-8 with ESE Services. We propose the following adjustment:

102 Basic 4-8	(.5000)	
112 Grades 4-8 with ESE Services	<u>.5000</u>	<u>.0000</u>

Findings

Clay Charter Academy (#0664) (Continued)

49. [Ref. 66403] The *ELL Student Plans* for 12 ELL students were incomplete. The students' class schedules were not available at the time of our examination and could not be subsequently located. We also noted that 9 of the students also had one or more of the following exceptions:

- Criteria to exit the ESOL Program was met based on scores received on the Spring 2022 ACCESS for ELLs 2.0 and on the Florida Standards Assessment in English Language Arts; however, an ELL Committee was not convened to consider continued ESOL placement.
- ELL Committees were not convened by October 1 to consider continued ESOL placements beyond 3 years from the DEUSS date. In addition, the English language proficiency was not timely assessed.
- School records did not evidence that parents were notified of their child's ESOL placement.

We propose the following adjustment:

101 Basic K-3	8.2863	
102 Basic 4-8	1.6844	
130 ESOL	<u>(9.9707)</u>	.0000

50. [Ref. 66470/71/74] Three teachers taught Language Arts (Ref. 66470/71/74) and Basic subject area classes (Ref. 66470/74) that included ELL students but had earned none of the 60 (Ref. 66470), 180 (Ref. 66471), or 240 (Ref. 66474) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, and none of the 60 in-service training points (Ref. 66470/74) required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 66170</u>		
101 Basic K-3	.8594	
130 ESOL	<u>(.8594)</u>	.0000

<u>Ref. 66171</u>		
102 Basic 4-8	.1249	
130 ESOL	<u>(.1249)</u>	.0000

<u>Ref. 66174</u>		
101 Basic K-3	.8348	
130 ESOL	<u>(.8348)</u>	.0000

51. [Ref. 66472] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a permanent substitute; however, our review of the teacher's classroom (*Finding Continues on Next Page*)

Findings

Clay Charter Academy (#0664) (Continued)

placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.1480	
130 ESOL	<u>(.1480)</u>	.0000

52. [Ref. 66473] One teacher taught Language Arts to classes that included ELL students but was not properly certified and was not approved by the Charter School Board to teach these students out of field in ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.1528	
130 ESOL	<u>(1.1528)</u>	.0000

53. [Ref. 66475] We noted the following concerning one primary teacher and two co-teachers in the October 2022 and February 2023 reporting survey periods:

- a. During the October survey the primary teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Math. In addition, the students' parents were not notified of the

(Finding Continues on Next Page)

Findings

Clay Charter Academy (#0664) (Continued)

teacher’s out-of-field status. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline.

- b. During the February survey the teacher was working with two co-teachers who also were providing direct instruction to common students to which we noted:
 - One co-teacher (team teaching with primary teacher) taught Language Arts course to classes that included ELL students but was not properly certified and was not approved by the Charter School Board to teach such students out of field (Language Arts). Further, the co-teacher had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline.
 - One co-teacher (team teaching with primary teacher) taught Basic subject area courses (Science and US History) to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline.

Since all three teachers were providing direct instructional services and all did not have the required in-service training points in ESOL strategies, we propose the following adjustment:

102 Basic 4-8	.5271	
130 ESOL	<u>(.5271)</u>	<u>.0000</u>
		<u>.0000</u>

Clay Virtual Franchise (#7004)

54. [Ref. 700401] One student in our Basic test was incorrectly reported for a course that was not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2022-23*. We propose the following adjustment:

102 Basic 4-8	<u>(.0637)</u>	(.0637)
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55. [Ref. 700402] The FTE for one course for one virtual education student in our Basic with ESE Services test was reported in Basic 9-12 in error. The student had a valid IEP that supported the student’s reporting in Grades 9-12 with ESE Services. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Clay Virtual Franchise (#7004) (Continued)

56. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that also required certification in Science. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.5703	
113 Grades 9-12 with ESE Services	<u>(.5703)</u>	.0000

57. [Ref. 700471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Integrated Curriculum (MGIC) and taught courses that would accept MGIC under certain conditions; however, to teach the course with MGIC, the teacher must have been appointed prior to July 1, 2012, and have continuously taught in this capacity since that appointment and the teacher had not met this requirement. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.3677	
112 Grades 4-8 with ESE Services	<u>(1.3677)</u>	.0000
		<u>(.0637)</u>

Proposed Net Adjustment

(188.1846)

SCHEDULE E

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS

Clay County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) data entry error (Findings 1, 2, and 45); (2) implementation of a new student database (Findings 3, 19, 26, 54 and 55); (3) ESOL documentation not provided from the students' prior schools (Findings 4 through 6); (4) human error and School staff not receiving proper training (Findings 7, 17, 20, 27 through 29, and 31 through 35); (5) School staff not aware of procedures (Findings 9, 14, and 42); (6) implementation of a new program for ESOL documentation (Findings 11, 12, 22, 23, 29, and 38 through 41); (7) unstable student residence (Finding 18); (8) District staff not aware of the situation (Finding 25); (9) incorrect District reporting procedures (Finding 47); (10) the District not providing an error report and severe weather that impacted the October survey period (Findings 48 and 49); (11) the lack of a procedure in place to monitor teachers' in-service training timelines (Findings 8, 13, 21, and 43); (12) not timely identifying that the teacher was instructing ESOL students (Finding 30); (13) a procedural error for out-of-field approval (Finding 46); (14) the District not providing teacher in-service training timelines and severe weather that impacted the October survey period (Findings 50 and 52); (15) an incorrect validity period on the teacher's certificate (Finding 51); (16) teachers not aware of their certification status (Finding 53); (17) School administrations' misunderstanding of certification laws (Finding 56); and (18) District staff not aware that the Middle Grades Integrated Curriculum certification was not appropriate certification for ESE Gifted courses (Finding 57).

Although requested, District management did not provide a cause for Findings 10 (Ref. 25201), 15 (Ref. 37101), 16 (Ref. 37102), 24 (Ref. 50171), 36 (Ref. 66101), 37 (Ref.66102), and 44 (Ref.66171).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (3) students are reported in the proper FEFP funding categories and cost center for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (4) students are provided the minimum required annual hours of instruction before being fully funded; (5) 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 the students' reporting; (6) parents of ELL students are timely notified of their child's ESOL placement; (7) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (8) 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 1 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, ELL Committees are timely convened subsequent to these assessments, and

students' parents are properly notified of the ELL Committee meeting; (9) IEPs and EPs are timely prepared and retained in readily accessible files; (10) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (11) virtual education students are reported in the correct FEFP Programs for the correct amount of FTE; (12) all teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules are properly certified, or if not properly certified, are approved by the School Board, and the students' parents are notified of the teacher's out-of-field assignment; and (13) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with 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 2022-23

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 2022-23

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 2022-23

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>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 45 schools other than charter schools, 3 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$213.7 million was provided through the FEFP to the District for the District-reported 39,589.36 unweighted FTE as recalibrated, which included 1,742.82 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. 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, FTE related to the Family Empowerment Scholarship Programs are 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 and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to Family Empowerment Scholarship Programs.

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 Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.

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, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-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*

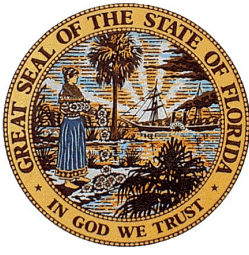
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

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, 2023. 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. R. C. Bannerman Learning Center	1 through 8
2. Orange Park High School	9 through 13
3. Wilkinson Junior High School	14 through 17
4. Robert M. Paterson Elementary	18 through 20
5. Lake Asbury Junior High School	21 through 23
6. Tynes Elementary School	24 through 30
7. Oakleaf Village Elementary School	31 through 35
8. Oakleaf High School	36 through 44
9. Florida Cyber Charter Academy at Clay*	45 and 46
10. Clay Charter Academy*	47 through 53
11. Clay Virtual Franchise	54 through 57

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on 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, 2023. 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 2022-23 (Appendix G)* 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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

In our opinion, the Clay County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

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 weaknesses⁹ 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 waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

⁹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 8, 2025

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 to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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, 2023. (See NOTE B.) The population of vehicles (314) 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 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (25,652) 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>
Teenage Parents and Infants	4
Hazardous Walking	1,257
IDEA – PK through Grade 12, Weighted	1,914
All Other FEFP Eligible Students	<u>22,477</u>
Total	<u>25,652</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(6)	-	-
Our tests included 431 of the 25,652 students reported as being transported by the District.	-	42	(10)
In conjunction with our general tests of student transportation we identified certain issues related to 11 additional students.	-	<u>11</u>	<u>(8)</u>
Totals	<u>(6)</u>	<u>53</u>	<u>(18)</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 2022-23 (Appendix G)* 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*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2022 reporting survey periods and the February and June 2023 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 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 69 students in the July 2022 reporting survey and 104 students in the June 2023 reporting survey were reported for an incorrect number of DIT. Specifically:

July 2022 reporting survey:

- Students attending the District's ESY (22 students) were reported for 15 DIT rather than 2 DIT.
- Students attending Pace Center for Girls Clay (20 students) and students attending AMIkids Clay County (27 students) were reported for 90 DIT rather than 23 DIT.

June 2023 reporting survey:

- Students attending the District's ESY were reported for 12 DIT (32 students) or 15 DIT (1 student) rather than 6 DIT.
- Students attending Pace Center for Girls Clay (31 students) were reported for 15 DIT rather than 19 DIT.
- Students attending AMIkids Clay County (40 students) were reported for 15 DIT than 20 DIT.

We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
July 2022 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(47)	
<u>23 Days in Term</u>		
All Other FEFP Eligible Students	47	
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(15)	
All Other FEFP Eligible Students	(7)	
<u>2 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	15	
All Other FEFP Eligible Students	7	
June 2023 Survey		
<u>20 Days in Term</u>		
All Other FEFP Eligible Students	40	
<u>19 Days in Term</u>		
All Other FEFP Eligible Students	31	
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(71)	
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(32)	
<u>6 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>33</u>	0

2. [Ref. 52] Our general tests disclosed that 12,763 students were reported for an incorrect number of days due to inclement weather. The District was closed from September 28, 2022, through September 30, 2022, and on November 10, 2022. In the absence of a waiver from DOE, this closure resulted in a reduction of 4 instructional days from the District’s instructional calendar. Consequently, the District should have reported 86 DIT rather than 87 DIT for the October 2022 reporting survey. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2022 Survey		
<u>87 Days in Term</u>		
Hazardous Walking	(629)	
IDEA - PK through Grade 12, Weighted	(909)	
All Other FEFP Eligible Students	(11,225)	
<u>86 Days in Term</u>		
Hazardous Walking	629	
IDEA - PK through Grade 12, Weighted	909	
All Other FEFP Eligible Students	<u>11,225</u>	0

3. [Ref. 53] Our general tests disclosed that five students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that two of the PK students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program. Three of the students (two PK students and one parent student) should have been reported in the Teenage Parent and Infants ridership category. We propose the following adjustments:

October 2022 Survey		
<u>86 Days in Term</u>		
Teenage Parents and Infants	2	
All Other FEFP Eligible Students	(4)	(2)
February 2023 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(1)	0

4. [Ref. 54] Our general tests disclosed that 11 students (8 students in our test) were either not marked as riding buses (9 students), marked only on a day when schools were closed (1 student), or were not listed on the bus driver report (1 student). We propose the following adjustments:

July 2022 Survey		
<u>23 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
<u>2 Days in Term</u>		
All Other FEFP Eligible Students	(1)	

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2022 Survey		
<u>86 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
February 2023 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
June 2023 Survey		
<u>20 Days in Term</u>		
All Other FEFP Eligible Students	<u>(6)</u>	(11)

5. [Ref. 55] Twenty-two students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 or more miles from the students' assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2022 Survey		
<u>86 Days in Term</u>		
Hazardous Walking	(12)	
All Other FEFP Eligible Students	12	
February 2023 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(10)	
All Other FEFP Eligible Students	<u>10</u>	0

6. [Ref. 56] 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 2022 Survey		
<u>86 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(1)

**Students
Transported
Proposed Net
Adjustments**

Findings

7. [Ref. 57] Nine students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for eight of these students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. The IEP for the remaining student indicated the student attends school in a neighboring school district; however, the student resided and attended school within the District. We propose the following adjustments:

October 2022 Survey

86 Days in Term

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

February 2023 Survey

90 Days in Term

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

June 2023 Survey

6 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>4</u>	0

8. [Ref. 58] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student’s IEP indicated that the student met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:

July 2022 Survey

2 Days in Term

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

9. [Ref. 59] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student’s IEP did not document the need for ESY services; consequently, the student was not eligible for State transportation funding during the June 2023 reporting survey period. We propose the following adjustment:

June 2023 Survey

6 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)
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**Students
Transported
Proposed Net
Adjustments**

Findings

10. [Ref. 60] Our general tests disclosed that the number of buses in operation was overstated by one bus during the October 2022 reporting survey and five buses during the June 2023 reporting survey due to data entry errors. For the October 2022 reporting survey, one student listed on the bus report with the incorrect bus number was also listed on another bus report but was not marked as riding. The five vehicles in the June 2023 reporting survey were ten-passenger vans that should have been reported as cars (Vehicle Category E). We noted two students were not marked as riding the vans. We propose the following adjustments:

October 2022 Survey		
Number of Buses in Operation	(1)	
 October 2022 Survey		
<u>86 Days in Term</u>		
All Other FEFP Eligible Students		(1)
 June 2023 Survey		
Number of Buses in Operation	(5)	
	(6)	
 June 2023 Survey		
<u>20 Days in Term</u>		
All Other FEFP Eligible Students		(2) (3)
 Proposed Net Adjustment		 <u>(18)</u>

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Clay County District School Board (District) management, although requested, did not provide causes for the findings in *SCHEDULE G*.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (3) only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the 11 day window of the reporting survey period are reported for State transportation funding; (4) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (5) only students who live less than 2 miles from the student's assigned school and whose path from home to school crosses an approved Hazardous Walking location are reported in the Hazardous Walking ridership category; (6) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; (7) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; and (8) 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 miles or more from their assigned schools.

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 2022-23 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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 to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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, 2023, the District received \$8.4 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 2022	7	69	-
October 2022	140	12,763	924
February 2023	151	12,716	912
June 2023	<u>16</u>	<u>104</u>	<u>-</u>
Totals	<u>314</u>	<u>25,652</u>	<u>1,836</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2023. 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

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SUPERINTENDENT OF SCHOOLS

David S. Broskie

BOARD MEMBERS:

Erin Skipper, District 1
Robert Alvero, District 2
Beth Clark, District 3
Michele Hanson, District 4
Ashley Gilhousen, District 5

July 8, 2025

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, 2023.

After reviewing the preliminary and tentative audit report, the District acknowledges all of the findings. The individual findings for Teacher Certifications, ESE, ESOL, and Transportation have been reviewed by the appropriate departmental leaders. Ongoing training efforts in these areas will be emphasized to avoid further findings in future audits.

We acknowledge the finding regarding student course schedules not aligning with daily instructional and bell schedules, and concerns about students receiving the minimum required annual instructional hours for full funding. We intend to address this finding through the FDOE appeal process. Specifically, the enrichment time on Orange Park High (OPH), Oakleaf High (OHS), and Wilkinson Junior (WJH) "paper bell schedules" is, in our system of record, assigned to a period with a valid, FTE-qualifying course number.

Respectfully,

David Broskie
Superintendent of Schools

cc: Dawn Posey, Assistant Superintendent of Business Affairs

DISCOVERING ENDLESS POSSIBILITIES

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Responses to District Recommendations in Schedule E

- 1) Attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBOE rules, and the FDOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook; 5) 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 the students' reporting

Findings: 1, 2, 3, 9, 14, 18, 25, 54

- a) The district will continue to work with school sites to ensure that attendance procedures are followed and records are maintained in compliance with Florida Statutes, SBOE rules, and the DOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook. The district will also deliver further training on these reporting requirements.

- 2) Student course schedules are reported in accordance with the schools' daily instructional and bell schedules; 4) Students are provided the minimum required annual hours of instruction before being fully funded

Findings: 10, 15, 31, 36, 47

- a) The district acknowledges this finding and will continue working with school sites to ensure all students are provided the minimum required annual hours of instruction.
- b) The district will continue to work with school sites to ensure student course schedules are reported in accordance with the school's daily instruction and bell schedules. We acknowledge the finding, and we plan to address this finding through the appeal process with FDOE. To clarify, the enrichment time shown on Orange Park High, Oakleaf High, and Wilkinson Junior's paper bell schedules' is formally assigned in the system of record to a period with a valid, FTE-qualifying course number.

- 3) Students are reported in the proper FEFP funding categories and cost center for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs

Findings: 4, 5, 6, 7, 11, 12, 16, 17, 18, 23, 26, 27, 28, 32, 33, 34, 35, 37, 38, 39, 40, 41, 42, 48, 49, 54, 55

- a) The district remains committed to working with school sites to ensure students are accurately reported within the appropriate FEFP funding categories. We will offer additional training focused on reviewing and verifying compliance for student IEPs and ELL documentation. Furthermore, we will collaborate with the Student Information System team to implement data quality validations. Our IT department will also partner with the ESE department to support these initiatives.

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6) Parents of ELL students are timely notified of their child's ESOL placement.

Findings: 5, 6, 12, 23, 32, 33, 39, 49, 52, 53

- a) The district ESOL department will work with school sites to ensure parents of ELL students are notified in a timely manner of their child's ESOL placement. The district IT department will work with the district ELL department to review the processes to improve accuracy.

7) ELL Student Plans are timely prepared, include the students' course schedules, and are retained in the students' files. 8) 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 1 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, ELL Committees are timely convened subsequent to these assessments, students' parents are properly notified of the ELL Committee meeting.

Findings: 4, 5, 6, 11, 12, 16, 18, 20, 22, 23, 29, 32, 33, 34, 35, 37, 38, 39, 40, 41, 42, 49

- a) To ensure audit compliance, the District ESOL office will proactively monitor ESOL student files, identifying deficiencies and mandating corrective actions. Comprehensive training and support will be provided to School District Administrators and local school staff, enabling them to maintain accurate and timely records. Furthermore, the IT and ELL departments will partner to review existing processes and enhance data accuracy.

9) IEPs and EPs are timely prepared and retained in readily accessible files. 10) ESE students are reported in accordance with the students' Matrix of Services forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files

Findings: 7, 17, 19, 26, 27, 28, 48, 55

- a) District ESE personnel will maintain oversight of student files for compliance, documenting discrepancies and mandating corrective actions. Furthermore, appropriate school and district personnel will receive targeted training, and data validation checks will be performed periodically throughout the academic year.

11) Virtual education students are reported in the correct FEFP Programs for the correct amount of FTE

Findings: 45, 54

- a) To ensure accurate FEFP Programs and FTE reporting, district and school staff will continue monitoring student files for compliance. The district will also enhance data quality by implementing validations within the Student Information System.

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- 12) All teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules are properly certified, or if not properly certified, are approved by the School Board, and the students' parents are notified of the teacher's out-of-field assignment

Findings: 46, 51, 52, 53, 56, 57

- a) To maintain compliance, the District will continue collaborating with school sites, ensuring out-of-field teachers are properly certified with timely approvals, and parents receive prompt, adequate notification. All out-of-field teachers are required to complete necessary college credits or in-service training according to the rule and their individual timelines. The District Human Resources Office will provide training in September to out-of-field contact administrators and data entry personnel, assisting them with these critical processes.

- 13) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

Findings: 8, 13, 21, 24, 30, 43,44, 50, 53

- a) The District ESOL Department will enhance its support to local schools through increased training, focusing on identifying impacted teachers and ensuring their completion of all necessary in-service training as outlined by rule and their timelines.

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Responses to District recommendations in Schedule H

1. The number of DIT is accurately reported

Findings: 1, 2

- a. The District Transportation and State Reporting offices will collaborate to ensure our "days in term" data consistently matches information from both our transportation reporting platform and the district's Student Information System submitted to the FLDOE.

2. Only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding.

Findings:3

- a. The District Transportation office will regularly verify the accurate coding of students in this category within the Student Information System to ensure compliance with State Reporting requirements.

3. Only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the 11 day window of the reporting survey period are reported for State transportation funding.

Findings:4

- a. The District Transportation office has launched an automated student scanning system. This system will improve tracking of students boarding and off-boarding buses, significantly increasing the efficiency of our bus rider membership reporting.

4. The number of buses in operation is accurately reported and documentation is maintained to support that reporting.

Findings: 10

- a. The District Transportation office will ensure district-used vans are accurately reported and documented within the Student Information System.

5. Only students who live less than 2 miles from the student's assigned school and whose path from home to school crosses an approved Hazardous Walking location are reported in the Hazardous Walking ridership category.

Findings: 5

- a. The District Transportation office will perform routine evaluations of its hazardous walking zones. These internal audits are designed to mitigate reporting inaccuracies.

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6. The IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files.

Findings: 7, 8, 9

- a. The District Transportation office will review student IEPs to verify eligibility for the ESY program's weighted category and maintain readily accessible files.

7. Only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys.

Findings: 9

- a. The District Transportation office will regularly verify the correct coding of students within this category to ensure compliance with State Reporting requirements.

8. 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 miles or more from their assigned schools.

Findings: 6

- a. The District Transportation office will ensure students' distance from home to school is verified prior to students being reported in all other FEFP Eligible Students ridership categories.
- b. We acknowledge and understand the finding, we plan to address this finding through the appeal process with FLDOE. Specifically regarding the address used to calculate the second student within the sample was incorrectly pulled. The auditor used the address of 1241 Blanding BLVD, Orange Park, FL 32065. The correct address for PACE Center for Girls Clay is 429 College Drive, Middleburg, FL 32068. The student would have a walking distance of 2.8 miles if the correct address is used.

DISCOVERING ENDLESS POSSIBILITIES

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