REPORT NO. 2009-106
FEBRUARY 2009

CLAY COUNTY DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended

June 30, 2008

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Clay County District School Board members and the Superintendent of Schools who served during the 2007-08 fiscal year are listed below:

	District No.
Carol A. Valencourt	*1*
Carol Y. Studdard, Chair	*2*
Charles E. Van Zant, Jr.	*3*
Wayne Bolla	*4*
Lisa B. Graham	*5*

David Owens, Superintendent

The examination team leader was Jeremy A. Riggins, CPA. The examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other audit reports prepared by the Auditor General can be obtained on our Web site www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Clay County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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For the Fiscal Year Ended June 30, 2008

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Clay County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2008

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

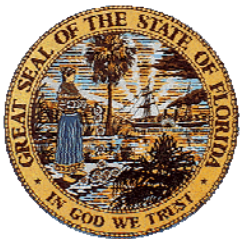
FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, 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
CLAY COUNTY DISTRICT SCHOOL BOARD
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 12, 2008, that the Clay County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008. 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* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance: We noted exceptions involving 49 of the 252 students in our ESOL sample and 38 of the 265 students in our ESE Support Levels 4 and 5 sample. These

exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.[1]

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and ESE Support Levels 4 and 5, the Clay County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008.

The results of our examination disclosed other noncompliance with the aforementioned State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All of the noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of that noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[2] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and ESE Support Levels 4 and 5. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[2], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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[1] *For ESOL, see SCHEDULE D, finding Nos. 3, 4, 7, 12, 16, 20, 21, 22, 23, 24, 29, 32, 33, 34, 37, 41, 42, 43, 44, 46, 47, 52, and 54. For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 2, 6, 13, 19, 25, 28, 35, 38, 39, 40, 49, 50, 51, 55, 56, and 57.)*

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

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

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

Respectfully submitted,

David W. Martin, CPA
January 8, 2009

SCHEDULE A

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	37	100.00%	18,578	100.00%	26,990.5600	100.00%
Sample Size[4]	18	48.65%	215	1.16%	181.7772	0.67%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	38.2778	-
2. Basic with ESE Services						
Population[3]	38	100.00%	4,172	100.00%	7,460.9600	100.00%
Sample Size[4]	19	50.00%	179	4.29%	158.1110	2.12%
Students w/Exceptions	-	-	(1)	(0.56%)	-	-
Net Audit Adjustments[5]	-	-	-	-	12.6047	-
3. ESOL						
Population[3]	30	100.00%	335	100.00%	313.2500	100.00%
Sample Size[4]	16	53.33%	252	75.22%	179.9919	57.46%
Students w/Exceptions	-	-	(49)	(19.44%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(35.2762)	-
4. ESE Support Levels 4 and 5						
Population[3]	29	100.00%	343	100.00%	307.0800	100.00%
Sample Size[4]	16	55.17%	265	77.26%	196.5540	64.01%
Students w/Exceptions	-	-	(38)	(14.34%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(14.6015)	-
5. Career Education 9-12						
Population[3]	8	100.00%	100	100.00%	927.7800	100.00%
Sample Size[4]	5	62.50%	83	83.00%	30.0827	3.24%
Students w/Exceptions	-	-	(1)	(1.20%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(2.0683)	-

All Programs						
Population[3]	38	100.00%	23,528	100.00%	35,999.6300	100.00%
Sample Size[4]	19	50.00%	994	4.23%	746.5168	2.07%
Students w/Exceptions	-	-	(89)	(8.95%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(1.0635)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	38	100.00%	704	100.00%
Sample Size[4]	19	50.00%	221	31.39%
Teachers w/Exceptions	-	-	(15)	(6.79%)

[1] *See NOTE A6.*

[2] *Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)*

[3] *The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2008. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)*

[4] *See NOTE B.*

[5] *Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the reported FTE is taken to zero.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2008

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	4.7385	1.048	4.9659
102	Basic 4-8	13.0725	1.000	13.0725
103	Basic 9-12	20.4668	1.066	21.8176
111	Grades K-3 with ESE Services	10.4375	1.048	10.9385
112	Grades 4-8 with ESE Services	.6672	1.000	.6672
113	Grades 9-12 with ESE Services	1.5000	1.066	1.5990
130	ESOL	(35.2762)	1.200	(42.3314)
254	ESE Support Level 4	(6.1047)	3.625	(22.1295)
255	ESE Support Level 5	(8.4968)	5.062	(43.0108)
300	Career Education 9-12	(2.0683)	1.119	(2.3144)
Total		(1.0635)		(56.7254)

[1] *See NOTE A6.*

[2] *These adjustments are for unweighted FTE. (See SCHEDULE C.)*

[3] *Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

No.	Program	District-Wide	Audit Adjustments[1] #0111	Audit Adjustments[1] #0232	Balance Forward
101	Basic K-3	.....	.....	2.7612	2.7612
102	Basic 4-8	.0817	.....	1.4204	1.5021
103	Basic 9-12	.8294	.....	.....	.8294
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(.9111)	.....	(4.1816)	(5.0927)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	(.1200)	.....	(.1200)
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	(.1200)	.0000	(.1200)

[1] *These adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0241	#0252	#0261	#0311	Balance Forward
101	2.7612	1.2704	.....	.....	.....	4.0316
102	1.5021	.1834	.....	2.1404	.6838	4.5097
103	.8294	.....	1.6680	.....	.....	2.4974
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.6672	.6672
113	.0000	.....	.....	.....	.....	.0000
130	(5.0927)	(1.4538)	(1.6680)	(2.1404)	(.6838)	(11.0387)
254	.0000	(1.0000)	.....	.....	(.6672)	(1.6672)
255	(.1200)	1.0000	(.1100)	.....	.....	.7700
300	.0000	.....	.....	.....	.....	.0000
Total	(.1200)	.0000	(.1100)	.0000	.0000	(.2300)

[1] *These adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0341	#0351	#0391	#0401	Balance Forward
101	4.0316	.....	.....	.....	.2500	4.2816
102	4.5097	.....	1.4008	.....	.9202	6.8307
103	2.4974	1.3676	.....	3.1272	.....	6.9922
111	.0000	.....	.....	.....	.5000	.5000
112	.6672	.....	.....	.....	.....	.6672
113	.0000	.....	.....	.....	.....	.0000
130	(11.0387)	(1.3676)	(1.4008)	(1.1256)	(1.1702)	(16.1029)
254	(1.6672)	.....	.....	(1.0000)	.....	(2.6672)
255	.7700	.....	.....	1.0000	(.5000)	1.2700
300	.0000	.....	.....	(2.0683)	.....	(2.0683)
Total	(.2300)	.0000	.0000	(.0667)	.0000	(.2967)

[1] *These adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0431	#0481	#0501	#0531	Balance Forward
101	4.2816	.....	.....	.....	.4569	4.7385
102	6.8307	.....	.....	.....	2.3591	9.1898
103	6.9922	2.5854	1.0008	.....	.....	10.5784
111	.5000	.....	.....	1.0000	.....	1.5000
112	.6672	.....	.....	.....	.....	.6672
113	.0000	1.0000	.....	.....	.....	1.0000
130	(16.1029)	(2.5854)	(1.0008)	.....	(2.8160)	(22.5051)
254	(2.6672)	(1.5000)	.0000	(.5000)	.....	(4.6672)
255	1.2700	.5000	.0000	(.5000)	.....	1.2700
300	(2.0683)	.....	.....	.....	.....	(2.0683)
Total	(.2967)	.0000	.0000	.0000	.0000	(.2967)

[1] *These adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0551	#0591	#0611	#9001	Total
101	4.7385	.....	.....	.....	.....	4.7385
102	9.1898	.....	1.8404	2.0423	.....	13.0725
103	10.5784	9.8884	.....	.....	.....	20.4668
111	1.5000	.....	.....	.....	8.9375	10.4375
112	.6672	.....	.....	.....	.....	.6672
113	1.0000	.5000	.....	.....	.....	1.5000
130	(22.5051)	(8.8884)	(1.8404)	(2.0423)	.....	(35.2762)
254	(4.6672)	(1.0000)	.....	.....	(.4375)	(6.1047)
255	1.2700	(.2668)	.....	.....	(9.5000)	(8.4968)
300	(2.0683)	.....	.....	.....	.....	(2.0683)
Total	(.2967)	.2332	.0000	.0000	(1.0000)	(1.0635)

[1] *These adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and ESE Support Levels 4 and 5, the Clay County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 30.

Findings — **Net Audit Adjustments (Unweighted FTE)**

Our examination included the July and October 2007 surveys and the February and June 2008 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2007 survey or the February 2008 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District–Wide

Ineligible ESOL Courses

1. [Ref. 149] Our examination procedures include an automated test to compare the course numbers reported in program No. 130 (ESOL) against the course numbers that have been designated for that program by the Department of Education (DOE). The results of this test disclosed that seven courses reported in ESOL by the District were ineligible for such reporting. We made the following audit adjustment:

102 Basic 4-8	.0817	
103 Basic 9-12	.8294	
130 ESOL	(.9111)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
R. C. Bannerman Learning Center (#0111)		
2. [Ref. 11101] The homebound instructional log for one ESE student in the Hospital and Homebound program indicated that the student was not provided instruction until after the February survey and should not have been included with the survey's results. We made the following audit adjustment:		
255 ESE Support Level 5	(.1200)	(.1200)
		(.1200)
Grove Park Elementary School (#0232)		
3. [Ref. 23201] The parents of four LEP students in the October 2007 survey were not notified of the students' ESOL-placement until February 1, 2008. Parental notification should occur at the time of placement. We made the following audit adjustment:		
101 Basic K-3	1.3806	
102 Basic 4-8	.4685	
130 ESOL	(1.8491)	.0000
4. [Ref. 23202] The *LEP Student Plans* for the 2007-08 school year for three students were missing and could not be located. We also noted that the parents of one of the students were not notified of the student's ESOL-placement until February 1, 2008. Parental notification should occur at the time of placement. We made the following audit adjustment:		
101 Basic K-3	1.3806	
102 Basic 4-8	.4685	
130 ESOL	(1.8491)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Grove Park Elementary School (#0232) (Continued)		
5. [Ref. 23271/72] Two teachers taught Primary Language Arts to classes that included one LEP student each, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 23271		
102 Basic 4-8	.1834	
130 ESOL	(.1834)	.0000
Ref. 23272		
102 Basic 4-8	.3000	
130 ESOL	(.3000)	.0000
		.0000
W. E. Cherry Elementary School (#0241)		
6. [Ref. 24101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
7. [Ref. 24102] The file for one LEP student did not contain documentation supporting the continuation of the student's ESOL-placement for a fourth year. We made the following audit adjustment:		
101 Basic K-3	.9204	
130 ESOL	(.9204)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
W. E. Cherry Elementary School (#0241) (Continued)		
8. [Ref. 24171] One teacher taught Primary Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of this student were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.2500	
130 ESOL	(.2500)	.0000
9. [Ref. 24172] One teacher taught Primary Language Arts to a class that included one LEP student during the school term covered by the October survey, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until December 20, 2007, after the October reporting survey. We made the following audit adjustment:		
101 Basic K-3	.1000	
130 ESOL	(.1000)	.0000
10. [Ref. 24173] One teacher taught Language Arts and Math to classes that included one LEP student. The teacher was not properly certified to teach Language Arts to LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the teacher had not completed the in-service training required to teach Math to LEP students (the teacher had earned only 58 of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline); and (b) the parents of the LEP student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	.1834	
130 ESOL	(.1834)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Orange Park High School (#0252)		
11. [Ref. 25271] One teacher taught Math to a class that included two LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the students are cited and adjusted in finding No. 12 (Ref. 25201), no audit adjustment was made here.		.0000
12. [Ref. 25201] We noted the following exceptions involving three LEP students: the files for two students did not contain documentation justifying the students' continued ESOL-placement for a fourth or sixth year, respectively, and the English language proficiency of the third student, who was reported in the October survey, was not assessed until after that survey. We made the following audit adjustment:		
103 Basic 9-12	1.5012	
130 ESOL	(1.5012)	.0000
13. [Ref. 25202] The homebound instructional time and FTE for one student in the Hospital and Homebound program was over-stated. The student was reported for 360 minutes or .1200 FTE, but should have been reported for only 30 minutes or .0100 FTE, pursuant to the homebound instructor's contact logs. We made the following audit adjustment:		
255 ESE Support Level 5	(.1100)	(.1100)
14. [Ref. 25272] One teacher taught Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of this student were not notified of the teacher's out-of-field status. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Orange Park High School (#0252) (Continued)		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
15. [Ref. 25273] One teacher taught Biology, but was not properly certified and was not approved by the School Board to teach Biology out-of-field. We also noted that: (a) the parents of the students concerned were not notified of the teacher's out-of-field status and (b) the teacher had not earned the number of in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.1100)
Doctors Inlet Elementary School (#0261)		
16. [Ref. 26101] The ESOL-placement of two students was not adequately supported. The students were FES and were placed in ESOL without an LEP Committee being convened to consider such placement. We made the following audit adjustment:		
102 Basic 4-8	1.8404	
130 ESOL	(1.8404)	.0000
17. [Ref. 26171] One teacher taught Primary Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:		
102 Basic 4-8	.3000	
130 ESOL	(.3000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Keystone Heights Junior/Senior High (#0311)		
18. [Ref. 31171] One teacher was not properly certified and was not approved by the School Board to teach Science out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. Since the non-Basic student involved is cited in finding No. 19 (Ref. 31101), no audit adjustment was made here.		.0000
19. [Ref. 31101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.6672	
254 ESE Support Level 4	(.6672)	.0000
20. [Ref. 31102] The ESOL-placement of one student was not adequately supported. The student was FES and was placed in ESOL without an LEP Committee being convened to consider such placement. We made the following audit adjustment:		
102 Basic 4-8	.6838	
130 ESOL	(.6838)	.0000
		.0000
Clay High School (#0341)		
21. [Ref. 34101] The files for two LEP students did not contain documentation justifying the students' continued ESOL-placement for a fourth or fifth year, respectively. We made the following audit adjustment:		
103 Basic 9-12	1.3676	
130 ESOL	(1.3676)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lakeside Junior High School (#0351)		
22. [Ref. 35101] The ESOL-placement of two students was not adequately supported. The students were FES and were placed in ESOL without an LEP Committee being convened to consider such placement. We made the following audit adjustment:		
102 Basic 4-8	1.4008	
130 ESOL	(1.4008)	.0000
		.0000
Middleburg High School (#0391)		
23. [Ref. 39101] The file for one LEP student did not contain evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	.3752	
130 ESOL	(.3752)	.0000
24. [Ref. 39102] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:		
103 Basic 9-12	.7504	
130 ESOL	(.7504)	.0000
25. [Ref. 39103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Middleburg High School (#0391) (Continued)		
26. [Ref. 39104] The timecards for one Career Education student in OJT were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.0667)	(.0667)
27. [Ref. 39171] One teacher was not properly certified and was not approved by the School Board to teach Career Education out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	2.0016	
300 Career Education 9-12	(2.0016)	.0000
		(.0667)
Ridgeview Elementary School (#0401)		
28. [Ref. 40101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
29. [Ref. 40102] The ESOL-placement of one student was not adequately supported. The student was FES and was placed in ESOL without an LEP Committee being convened to consider such placement. We made the following audit adjustment:		
102 Basic 4-8	.9202	
130 ESOL	(.9202)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Ridgeview Elementary School (#0401) (Continued)		
30. [Ref. 40171] One teacher taught Primary Language Arts during the school term covered by the February 2008 survey to a class that included one LEP student. The teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until May 15, 2008. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status until May 15, 2008. We made the following audit adjustment:		
101 Basic K-3	.2500	
130 ESOL	(.2500)	.0000
		.0000
Ridgeview High School (#0431)		
31. [Ref. 43172] One non-certified teacher taught as a long-term substitute during the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		
		.0000
32. [Ref. 43101] The files for two LEP students did not contain documentation justifying the students' continued ESOL-placement for a fourth year. We made the following audit adjustment:		
103 Basic 9-12	1.2510	
130 ESOL	(1.2510)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Ridgeview High School (#0431) (Continued)		
33. [Ref. 43102] The file for one LEP student did not contain documentation supporting the student's initial ESOL-placement or evidence that the student's parents had been notified of their child's ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000
34. [Ref. 43103] The ESOL-placement of one student was not adequately supported. The student was FES and was placed in ESOL without an LEP Committee being convened to consider such placement. We made the following audit adjustment:		
103 Basic 9-12	.5838	
130 ESOL	(.5838)	.0000
35. [Ref. 43104] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	.5000	.0000
36. [Ref. 43171] One teacher taught Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of this LEP student were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Lake Asbury Junior High School (#0481)		
37. [Ref. 48101] The files for two LEP students did not contain documentation justifying the students' continued ESOL-placement for a fourth or fifth year, respectively. We made the following audit adjustment:		
103 Basic 9-12	1.0008	
130 ESOL	(1.0008)	.0000
38. [Ref. 48102] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students having a total rating score of 21 points with a Level 5 rating in four of the five Domains. The cited student had a Level 5 rating in only three of the Domains. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
39. [Ref. 48103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Tynes Elementary School (#0501)		
40. [Ref. 50101] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		.0000
Thunderbolt Elementary School (#0531)		
41. [Ref. 53101] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We also noted that the student's *LEP Student Plan* for the 2007-08 school year was not prepared until after the October survey. We made the following audit adjustment:		
102 Basic 4-8	.9970	
130 ESOL	(.9970)	.0000
42. [Ref. 53102] The *LEP Student Plan* for the 2007-08 school year for one student was not prepared until after the October survey. We made the following audit adjustment:		
102 Basic 4-8	.4568	
130 ESOL	(.4568)	.0000
43. [Ref. 53103] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Thunderbolt Elementary School (#0531) (Continued)		
102 Basic 4-8	.9053	
130 ESOL	(.9053)	.0000

44. [Ref. 53104] The file for one LEP student did not contain evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:

101 Basic K-3	.4569	
130 ESOL	(.4569)	.0000
		.0000

Fleming Island High School (#0551)

45. [Ref. 55171] One teacher was not properly certified and was not approved by the School Board to teach English out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. The teacher was subsequently issued a certificate with the English subject area on December 28, 2007, after the October reporting survey. Since the only non-Basic student involved is cited in finding No. 49 (Ref. 55104), no audit adjustment was made here.

.0000

46. [Ref. 55101] The *LEP Student Plans* for four students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	2.2911	
130 ESOL	(2.2911)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Fleming Island High School (#0551) (Continued)		
47. [Ref. 55102] The *LEP Student Plans* for nine students were not completed until after the February reporting survey. We also noted that the files for four of the students did not contain documentation justifying the students' continued ESOL-placement for a fourth year and one student's file did not contain documentation supporting the student's initial ESOL-placement or evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	6.5973	
130 ESOL	(6.5973)	.0000
48. [Ref. 55103] The file for one ESE student did not contain a valid IEP for the October reporting survey. We made the following audit adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
49. [Ref. 55104] The *Matrix of Services* form for one ESE student had revisions and editing marks throughout the form; consequently, we could not determine the validity or rating score of the *Matrix* form. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
50. [Ref. 55105] The on-campus attendance records for one ESE student, who was reported for both on-campus instruction and intermittent homebound instruction, were missing and could not be located. We made the following audit adjustment:		
255 ESE Support Level 5	(.1868)	(.1868)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Fleming Island High School (#0551) (Continued)		
51. [Ref. 55106] One ESE student was reported incorrectly for homebound instruction of four hours (or .0800 FTE) in program No. 255 (ESE Support Level 5). The student had returned to school prior to the reporting survey and should have been reported for full-time, on-campus instruction of 25 hours or .5000 FTE in program No. 103 (Basic 9-12). We made the following audit adjustment:		
103 Basic 9-12	.5000	
255 ESE Support Level 5	(.0800)	.4200
		.2332
Argyle Elementary School (#0591)		
52. [Ref. 59101] The ESOL-placement of two students was not adequately supported. The students were FES and were placed in ESOL without an LEP Committee being convened to consider such placement. We made the following audit adjustment:		
102 Basic 4-8	1.8404	
130 ESOL	(1.8404)	.0000
		.0000
Oakleaf School (#0611)		
53. [Ref. 61171] One non-certified teacher taught as a long-term substitute for the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings			Net Audit Adjustments (Unweighted FTE)
Oakleaf School (#0611) (Continued)			
54. [Ref. 61101] The ESOL-placement of three students was not adequately supported. The students were FES and were placed in ESOL without an LEP Committee being convened to consider such placement. We made the following audit adjustment:			
102	Basic 4-8	2.0423	
130	ESOL	(2.0423)	.0000
			.0000
Clay County Superintendent's Office (#9001)			
55. [Ref. 900101] Two ESE students were not in attendance during the October reporting survey and should not have been included with the survey's results. We also noted that: (a) the *Matrix of Services* form covering the October survey for one of the students included three Special Consideration points for which the student was not eligible and (b) the file for the other student did not contain a valid IEP and the student's *Matrix* form also included three Special Consideration points for which the student was not eligible. (In both cases, the Special Consideration points were for PK students earning less than .5000 FTE. The cited students each earned a full .5000 FTE.) We made the following audit adjustment:			
254	ESE Support Level 4	.5000	
255	ESE Support Level 5	(1.5000)	(1.0000)
56. [Ref. 900102] The file for one ESE student did not contain a *Matrix of Services* form covering the February survey. We made the following audit adjustment:			
111	Grades K-3 with ESE Services	.5000	
254	ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Clay County Superintendent's Office (#9001) (Continued)		
57. [Ref. 900103] The *Matrix of Services* forms for 19 ESE students incorrectly included three Special Consideration points for which the students were not eligible. The Special Consideration points were for PK students earning less than .5000 FTE. The cited students each earned a full .5000 FTE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	7.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(8.0000)	.0000
58. [Ref. 900171] One teacher who taught Prekindergarten Disabilities (course no. 7650130) did not hold a Florida teaching certificate, and was not otherwise qualified to teach. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.9375	
254 ESE Support Level 4	(.9375)	.0000
		(1.0000)
		(1.0635)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESE and ESOL; (2) *LEP Student Plans* and *Matrix of Services* forms are appropriately reviewed and updated; (3) teachers are properly certified or, if out-of- field, have timely School Board approval to teach out-of-field; (4) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to survey; and (5) teachers earn in-services training points in ESOL strategies, in accordance with their 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 governing FTE and FEFP.

Regulatory Citations

Reporting

Section 1011.60, F.S. .....Minimum Requirements of the Florida Education Finance Program
Section 1011.61, F.S. .....Definitions
Section 1011.62, F.S. .....Funds for Operation of Schools
Rule 6A-1.0451, F.A.C. .....FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2007-2008

Attendance

Section 1003.23, F.S. .....Attendance Records and Reports
Rules 6A-1.044(3)&(6)(c), F.A.C. . Pupil Attendance Records
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2007-2008
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education for Speakers of Other Languages

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for Limited English Proficient Students

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Programming for Limited English Proficient Students

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), F.A.C. .....Pupil Attendance Records

Exceptional Education

Section 1003.57, F.S. .....Exceptional Students Instruction

Section 1011.62, F.S. .....Funds for Operation of Schools

Section 1011.62(1)(e), F.S. .....Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, F.A.C. .....Development of Individual Educational Plans for Students with Disabilities

Rule 6A-6.03029, F.A.C. .....Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years

Rule 6A-6.0312, F.A.C. .....Course Modifications for Exceptional Students

Rule 6A-6.0331, F.A.C. .....Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction

Rule 6A-6.0334, F.A.C. .....Temporary Assignment of Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. .....Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2007-2008

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Regulatory Citations (Continued)

Teacher Certification

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education for Speakers of Other Languages

Section 1012.42(2), F.S. .....Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S. .....Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. .....Non-certificated Instructional Personnel

Rule 6A-1.0503, F.A.C. .....Definition of Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. .....Instructional Personnel Certification

Rule 6A-6.0907, F.A.C. .....Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

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

1. School District of Clay County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Clay County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Clay County. For the fiscal year ended June 30, 2008, the District operated 38 schools, reported 35,999.63 unweighted FTE, and received approximately $144 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2007-2008 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

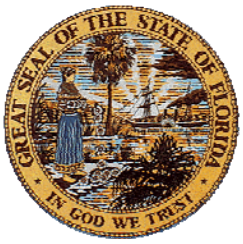
Chapter 1000, F.S. .....K-20 General Provisions
Chapter 1001, F.S. .....K-20 Governance
Chapter 1002, F.S. .....Student and Parental Rights and Educational Choices
Chapter 1003, F.S. .....Public K-12 Education
Chapter 1006, F.S. .....Support for Learning
Chapter 1007, F.S. .....Articulation and Access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

Clay County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

School Name/Description	Finding Number(s)
- District-Wide (Ineligible ESOL Courses)	1
1. Florida Youth Challenge Academy	NA
2. R. C. Bannerman Learning Center	2
3. Grove Park Elementary School	3 through 5
4. W. E. Cherry Elementary School	6 through 10
5. Orange Park High School	11 through 15
6. Doctors Inlet Elementary School	16 and 17
7. Keystone Heights Junior/Senior High	18 through 20
8. Clay High School	21
9. Lakeside Junior High School	22
10. Middleburg High School	23 through 27
11. Ridgeview Elementary School	28 through 30
12. Ridgeview High School	31 through 36
13. Lake Asbury Junior High School	37 through 39
14. Tynes Elementary School	40
15. Thunderbolt Elementary School	41 through 44
16. Fleming Island High School	45 through 51
17. Argyle Elementary School	52
18. Oakleaf School	53 and 54
19. Clay County Superintendent's Office	55 through 58



AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, 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
CLAY COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 12, 2008, that the Clay County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2008. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Clay County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2008.

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

Internal Control Over Compliance

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

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

Respectfully submitted,

David W. Martin, CPA
January 8, 2009

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

SCHEDULE F

Clay County District School Board
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	526	100.00%	31,240	100.00%
Sample[2]	-	-	407	1.30%
Sample Students				
With Exceptions[3]	-	-	23	(5.65%)
Net Audit Adjustments	-	-	(10)	(2.46%)
Non-Sample Students				
With Exceptions[3]	-	-	59	0.19%
Net Audit Adjustments	-	-	59	0.19%
Sample and Non-Sample Students				
Net Audit Adjustments	-	-	49	0.16%

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. The District reported 31,240 students in the following ridership categories: 2,063 in IDEA (K-12), Weighted; 5 in IDEA (K-12), Unweighted; 580 in IDEA (PK), Weighted; 1 in IDEA (PK), Unweighted; 32 in Teenage Parents and Infants; 1,775 in Hazardous Walking; and 26,784 in Two Miles or More. The District also reported operating a total of 526 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Clay County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Clay County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 45.

Findings		Students Transported Net Audit Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.		
1. [Ref. 51] The IEPs for three students in IDEA Weighted ridership categories did not indicate that the students met at least one of the five eligibility criteria specified for IDEA-weighted classification. We noted that two of the students lived more than two miles from school and were eligible for Two Miles or More while the third student was eligible for in IDEA (PK), Unweighted. We made the following audit adjustments:		
July 2007 Survey		
12 Days-in-Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	1	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Clay County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
2. [Ref. 52] Five students were not transported during the 11-day window of a survey period and should not have been reported for State transportation funding. We made the following audit adjustments:		
July 2007 Survey		
12 Days-in-Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(1)	
October 2007 Survey		
90 Days-in-Term		
Hazardous Walking	(1)	
Two Miles or More	(1)	
February 2008 Survey		
90 Days-in-Term		
Hazardous Walking	(1)	(5)
3. [Ref. 53] One student who was eligible for IDEA-weighted classification was reported incorrectly in IDEA (K-12), Unweighted. We made the following audit adjustment:		
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	(1)	0
4. [Ref. 54] One student in Hazardous Walking was not enrolled in school during the February survey; consequently; the student should not have been reported with the survey's results. We made the following audit adjustment:		
February 2008 Survey		
90 Days-in-Term		
Hazardous Walking	(1)	(1)
5. [Ref. 55] Nine students in Hazardous Walking lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Clay County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
October 2007 Survey		
90 Days-in-Term		
Hazardous Walking	(2)	
Two Miles or More	2	
February 2008 Survey		
90 Days-in-Term		
Hazardous Walking	(7)	
Two Miles or More	7	0

6. [Ref. 56] Four students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:

July 2007 Survey		
12 Days-in-Term		
Two Miles or More	(1)	
October 2007 Survey		
90 Days-in-Term		
Two Miles or More	(1)	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More	(1)	
June 2008 Survey		
9 Days-in-Term		
Two Miles or More	(1)	(4)

7. [Ref. 57] Our general tests for the June 2008 survey disclosed the following exceptions:

a. The number of buses in operation was understated by six buses.

b. The number of days-in-term for the 487 students was reported incorrectly (varying from 11 days-in-term to 23 days-in-term). The students were provided instruction for only a 9-day term.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Clay County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings			Students Transported Net Audit Adjustments
c. The total number of students transported was reported incorrectly resulting in a net understatement of 59 students, as follows: (a) an under-reporting of 65 students (47 students in IDEA (K-12), Weighted and 18 students in IDEA (PK), Weighted); and (b) an over-reporting of 6 students (one in IDEA (K-12), Unweighted, one in IDEA (PK), Unweighted, and four in Two Miles or More).			
We made the following audit adjustment:			
a. June 2008 Survey			
Buses in Operation	6	--	--
b. June 2008 Survey			
23 Days-in-Term			
IDEA (K-12), Weighted *(Non-Sample Students)*		(295)	
IDEA (K-12), Unweighted *(Non-Sample Student)*		(1)	
IDEA (PK), Weighted *(Non-Sample Students)*		(91)	
IDEA (PK), Unweighted *(Non-Sample Student)*		(1)	
Two Miles or More *(Non-Sample Students)*		(61)	
19 Days-in-Term			
Two Miles or More *(Non-Sample Student)*		(1)	
15 Days-in-Term			
Two Miles or More *(Non-Sample Student)*		(1)	
11 Days-in-Term			
IDEA (K-12), Weighted *(Non-Sample Students)*		(31)	
Two Miles or More *(Non-Sample Students)*		(5)	(487)
9 Days-in-Term			
IDEA (K-12), Weighted *(Non-Sample Students)*		326	
IDEA (K-12), Unweighted *(Non-Sample Student)*		1	
IDEA (PK), Weighted *(Non-Sample Students)*		91	
IDEA (PK), Unweighted *(Non-Sample Student)*		1	
Two Miles or More *(Non-Sample Students)*		68	487

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Clay County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
c. June 2008 Survey		
9 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	47	
IDEA (K-12), Unweighted *(Non-Sample Student)*	(1)	
IDEA (PK), Weighted *(Non-Sample Students)*	18	
IDEA (PK), Unweighted *(Non-Sample Student)*	(1)	
Two Miles or More *(Non-Sample Students)*	(4)	59
Net Audit Adjustments		49

Summary

Sample Students w/Exceptions	23	--
Sample Students - Net Audit Adjustments	--	(10)
Non-Sample Students w/Exceptions	59	--
Non-Sample Students - Net Audit Adjustments	--	59
Net Audit Adjustments		49

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Clay County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category and for the correct number of days-in term; (2) only those students who were enrolled in school and were transported during the 11-day window of each survey are included with that survey's results; (3) the distance from home to school, for students classified in Two Miles or More, is verified prior to being reported; and (4) the classification of ESE students in IDEA weighted ridership categories and the transportation of other ESE students are supported by the students' IEPs.

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

Regulatory Citations

Chapter 1006, Part I, E., F.S. .....Transportation of Public K-12 Students
Section 1011.68, F.S. .....Funds for Student Transportation
Chapter 6A-3, F.A.C. .....Transportation
Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

Clay County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

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

1. Student Eligibility

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

2. Transportation in Clay County

For the fiscal year ended June 30, 2008, the District received approximately $8 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2007	49	446
October 2007	217	15,056
February 2008	215	15,251
June 2008	45	487
Total	526	31,240

3. Statutes and Rules

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

Chapter 1006, Part I, E., F.S. .....Transportation of Public K-12 Students
Section 1011.68, F.S. .....Funds for Student Transportation
Chapter 6A-3, F.A.C. .....Transportation

Clay County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT – A
MANAGEMENT'S RESPONSE

SCHOOL DISTRICT OF CLAY COUNTY

Ben Wortham
Superintendent of Schools

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BOARD MEMBERS

Carol Vallencourt
District 1
Carol Studdard
District 2
Charles Van Zant, Jr.
District 3
Frank Farrell
District 4
Lisa Graham
District 5

January 29, 2009

Mr. David W. Martin, CPA
Auditor General
Room 476A Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Re: Clay County District School Board's written response to Report on the examination of full-time equivalent (FTE) students and student transportation, for the fiscal year ended June 30, 2008.

Dear Auditor General Martin:

Pursuant to the Draft Report on the above referenced FTE Examination dated January 8, 2008, please accept the following written response as requested. Although Clay County does not disagree with the Auditor General's findings, in accordance with your directions we are recommending and taking corrective action as follows.

In regard to "**Schedule E – Florida Education Finance Program (FEFP) and Full-Time Equivalent (FTE Students**" the following corrective action will be taken:

- Increased training.
- Improved checks and balances.
- Documented communication between ESOL and Human Resources to assure notice of Out-of-Field and approval by the School Board.
- Training and template for principals regarding written notice to parents of Out-of-Field status of teachers.
- Needs assessment completed for teachers regarding training and documented notice of availability and timelines.

In regard to "**Schedule H - Student Transportation**" the following corrective action will be taken:

- Measures will be taken to improve and increase communication between the Department of Information Services and the Transportation Department.
- A list of withdrawn students will be requested during the count period to check against students counted for transportation.
- Secured equipment to improve quality control of data so that information will be checked in a more timely manner.
- Assigned a staff member to verify transportation information on the IEP of each ESE student.

This response is being submitted electronically in Word and PDF format as requested.

Sincerely,

Ben H. Wortham
Superintendent of Schools