

**CITRUS COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2015



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, Sandra C. Himmel served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Thomas E. Kennedy, Chair	1
Virginia G. Bryant	2
Patricia Deutschman, Vice Chair to 11-17-14	3
Douglas A. Dodd from 11-18-14	3
Sandra Balfour	4
Linda B. Powers, Vice Chair from 11-18-14	5

The team leader was Clayton G. Dyer, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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CITRUS COUNTY DISTRICT SCHOOL BOARD
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SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), the Citrus County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically, we noted exceptions involving reporting errors or reports that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 10 of the 20 students in our ESOL test. None of the students in our ESOL test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 14 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 1.4807 but has a potential impact on the District's weighted FTE of negative 5.8217, all of which is applicable to District schools other than charter schools. Noncompliance related to student transportation resulted in 3 findings and a proposed net adjustment of negative four students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was \$4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$23,472 (negative 5.8217 times \$4,031.77).

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Citrus County, Florida. Those services are provided primarily to prekindergarten 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. The geographic boundaries of the District are those of Citrus 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 22 District schools other than charter schools and 1 charter school serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$37.4 million was provided through the FEFP to the District for the District-reported 14,690.65 unweighted FTE as recalibrated, which included 113.38 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 prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, 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.

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$3.6 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Citrus County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (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 supporting management's assertion 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.

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for students in our English for Speakers of Other Languages (ESOL) test involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, the Citrus County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. 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 reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL. 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 FTE student enrollment is presented in *SCHEDULES A, B, C, and D*.

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

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the SBE, 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 8, 2016

SCHEDULE A

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

Reported FTE

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (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, 2015, the Citrus County District School Board (District) reported to the Department of Education 14,690.65 unweighted FTE as recalibrated, which included 113.38 unweighted FTE as recalibrated for charter schools, at 22 District schools other than charter schools and 1 charter school.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (23) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools. The population of students (6,952) consisted of the total number of students in each program at the schools in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 10 of the 20 students in our ESOL test.² None of the 20 students in our ESOL test attended charter schools.

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	22	7	5,672	82	0	11,723.2200	69.9779	5.2770
Basic with ESE Services	23	8	929	55	1	2,315.1900	46.1966	.9043
ESOL	17	6	50	20	10	83.4900	11.8130	(5.8005)
ESE Support Levels 4 and 5	13	7	151	82	7	118.5200	56.8623	(1.0175)
Career Education 9-12	5	3	<u>150</u>	<u>84</u>	<u>3</u>	<u>450.2300</u>	<u>25.4101</u>	<u>(.8440)</u>
All Programs	23	8	<u>6,952</u>	<u>323</u>	<u>21</u>	<u>14,690.6500</u>	<u>210.2599</u>	<u>(1.4807)</u>

² For ESOL, the material noncompliance is composed of Findings 3, 4, 7, and 10 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (213) 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 English Language Learner (ELL) students. From the population of teachers, we selected 72 and found exceptions for 3 teachers.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.6764	1.126	.7616
102 Basic 4-8	2.2141	1.000	2.2141
103 Basic 9-12	3.2908	1.004	3.3040
130 English for Speakers of Other Languages (ESOL)	(5.8005)	1.147	(6.6532)
254 Exceptional Student Education (ESE) Support Level 4	(.3808)	3.548	(1.3511)
255 ESE Support Level 5	(.6367)	5.104	(3.2497)
300 Career Education 9-12	<u>(.8440)</u>	1.004	<u>(.8474)</u>
Subtotal	<u>(1.4807)</u>		<u>(5.8217)</u>
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
103 Basic 9-12	(.9043)	1.004	(.9079)
113 Grades 9-12 with ESE Services	<u>.9043</u>	1.004	<u>.9079</u>
Subtotal	<u>.0000</u>		<u>.0000</u>
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.6764	1.126	.7616
102 Basic 4-8	2.2141	1.000	2.2141
103 Basic 9-12	2.3865	1.004	2.3961
113 Grades 9-12 with ESE Services	.9043	1.004	.9079
130 ESOL	(5.8005)	1.147	(6.6532)
254 ESE Support Level 4	(.3808)	3.548	(1.3511)
255 ESE Support Level 5	(.6367)	5.104	(3.2497)
300 Career Education 9-12	<u>(.8440)</u>	1.004	<u>(.8474)</u>
Total	<u>(1.4807)</u>		<u>(5.8217)</u>

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0071</u>	<u>#0121</u>	
101 Basic K-3	.....	.6764	.....	.6764
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	.....	1.5552	1.5552
113 Grades 9-12 with Exceptional Student Educational (ESE) Services	.....	.....	.....	.0000
130 English for Speakers of Other Languages	.....	(.6764)	(1.5552)	(2.2316)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	(.0300)	.....	(.4667)	(.4967)
300 Career Education 9-12	.....	.....	(.2800)	(.2800)
Total	<u>(.0300)</u>	<u>.0000</u>	<u>(.7467)</u>	<u>(.7767)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#0162</u>	<u>#0163</u>	<u>#0201</u>	<u>#0215*</u>	
101	.6764	.....	.....	.....	.....	.6764
102	.0000	2.2141	.....	.....	.....	2.2141
103	1.5552	.....	1.3548	.3808	(.9043)	2.3865
113	.0000	.....	.....	.....	.9043	.9043
130	(2.2316)	(2.2141)	(1.3548)	.....	.....	(5.8005)
254	.0000	.....	.....	(.3808)	.....	(.3808)
255	(.4967)	.....	(.1400)	.....	.....	(.6367)
300	<u>(.2800)</u>	<u>.....</u>	<u>(.5640)</u>	<u>.....</u>	<u>.....</u>	<u>(.8440)</u>
Total	<u>(.7767)</u>	<u>.0000</u>	<u>(.7040)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4807)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), the Citrus County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. 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 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 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.

Pleasant Grove Elementary School (#0021)

1. [Ref. 2101] The course schedules for 5th-grade students were incorrectly reported. The School's daily instructional schedule supported 1,600 Class Minutes Weekly (CMW) and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's instructional schedule. We noted that the number of daily instructional minutes was generally reported as 1,750 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 daily instructional schedule. Since most of the students were reported at this School for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. We present this disclosure Finding with no proposed adjustment.

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.0000

Findings

Citrus High School (#0031)

2. [Ref. 3102] The reported number of instructional minutes for one Exceptional Student Education (ESE) student enrolled in the Hospital and Homebound Program was overstated. The student was reported for 450 CMW but was only provided 360 CMW. We propose the following adjustment:

255 ESE Support Level 5	(.0300)	(.0300)
		(.0300)

Homosassa Elementary School (#0071)

3. [Ref. 7101] The English Language Learner (ELL) *Student Plan* for one ELL student enrolled in the ESOL Program was not dated; therefore, School records did not demonstrate that the *ELL Student Plan* had been timely prepared. We propose the following adjustment:

101 Basic K-3	.6764	
130 ESOL	(.6764)	.0000
		.0000

Crystal River High School (#0121)

4. [Ref. 12101] ELL Committees were not convened for four ELL students by October 1 (two students) or within 30 school days prior to the students' Date Entered United States School (DEUSS) anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the English language proficiencies for two of the students were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.5552	
130 ESOL	(1.5552)	.0000

5. [Ref. 12102] The instructional time reported for three ESE students enrolled in the Hospital and Homebound Program was not reported correctly. Two of the students were reported for more instructional time than was provided, as evidenced on the homebound teachers' contact logs, and School records did not demonstrate that one student received any instructional time during the reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.4667)	(.4667)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Crystal River High School (#0121) (Continued)

6. [Ref. 12103] The timecards for one Career Education 9-12 student who participated in the on-the-job training was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2800)	(.2800)
		(.7467)

Lecanto Middle School (#0162)

7. [Ref. 16201] The *ELL Student Plans* for three ELL students in the ESOL Program were not dated; therefore, School records did not demonstrate that the *ELL Student Plans* were timely prepared. We also noted that one of the students was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.9283	
130 ESOL	(1.9283)	.0000

8. [Ref. 16270] One teacher, who was appropriately approved to teach English to ELL students out-of-field, had earned none of the 180 in-service training points in ESOL strategies as 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	.1429	
130 ESOL	(.1429)	.0000

9. [Ref. 16271] One teacher who taught an ELL student was not properly certified to teach Language Arts to ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.1429	
130 ESOL	(.1429)	.0000
		.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lecanto High School (#0163) (Continued)

10. [Ref. 16302] ELL Committees were not convened by October 1 to consider two ELL students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the file for one of the students did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	1.3548	
130 ESOL	<u>(1.3548)</u>	.0000

11. [Ref. 16303] The instructional time for two ESE students enrolled in the Hospital and Homebound Program was reported for more instructional time than was provided, as evidenced on the homebound teachers' contact logs. We propose the following adjustment:

255 ESE Support Level 5	<u>(.1400)</u>	(.1400)
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12. [Ref. 16304] The timecards for two Career Education 9-12 students who were participating in the on-the-job training were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.5640)</u>	(.5640)
		<u>(.7040)</u>

Crest School (#0201)

13. [Ref. 20170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE and Social Science, Grades 5 to 9, but taught courses that required certification in Social Science, Grades 6 to 12. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3808	
254 ESE Support Level 4	<u>(.3808)</u>	<u>.0000</u>
		<u>.0000</u>

Academy of Environmental Science (#0215)

14. [Ref. 21501] A portion of the course schedule for one ESE student was reported in Program No. 103 (Basic 9-12) rather than Program No. 113 (Grades 9-12 with ESE Services). The course schedules for ESE students should be reported entirely in ESE. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Academy of Environmental Science (#0215)</u> (Continued)		
103 Basic 9-12	(.9043)	
113 Grades 9-12 with ESE Services	<u>.9043</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>(1.4807)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Citrus County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper Florida Education Finance Program (FEFP) funding category and documentation is retained to support this reporting; (2) student course schedules accurately reflect the correct amount of instructional minutes in agreement with the Schools' instructional schedule; (3) the English language proficiency of students being considered for continuation of their English for Speakers of Other Languages (ESOL) placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' Date Entered United States School (DEUSS) anniversary date or by October 1 if the students' DEUSS anniversary date is within the first 2 weeks of school and English Language Learner (ELL) Committees are timely convened subsequent to these assessments; (4) *ELL Student Plans* are properly completed and retained in the students' files; (5) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (6) Exceptional Student Education (ESE) students enrolled in the Hospital and Homebound Program are reported for the instructional time supported by the homebound instructors' contact logs; (7) students in Career Education 9-12 who participated in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (8) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (9) parents are timely and appropriately notified when their children are assigned to teachers teaching out of field; and (10) teachers of ELL students earn the in-service training points as required by State Board of Education (SBE) Rule 6A-6.0907, Florida Administrative Code, and the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records FTE General Instructions 2014-15*

Attendance

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

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

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records FTE General Instructions 2014-15*

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, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*

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

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

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

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

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

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

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

FTE General Instructions 2014-15

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, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

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

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

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

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

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

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

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

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Citrus County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Citrus County, Florida. Those services are provided primarily to prekindergarten 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 Citrus 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 22 District schools other than charter schools and 1 charter school serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$37.4 million was provided through the FEFP to the District for the District-reported 14,690.65 unweighted FTE as recalibrated, which included 113.38 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 prekindergarten 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 upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for prekindergarten 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 classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes

each per day is 5 hours of class a day or 25 hours per week, 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

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

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) English for Speakers of Other Languages, (3) Exceptional Student Education, and (4) Career Education 9-12.

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, Florida Administrative Code, *Finance and Administration*

SBE Rules, Chapter 6A-4, Florida Administrative Code, *Certification*

SBE Rules, Chapter 6A-6, Florida Administrative Code, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Pleasant Grove Elementary School	1
2. Citrus High School	2
3. Homosassa Elementary School	3
4. Crystal River High School	4 through 6
5. Lecanto Middle School	7 through 9
6. Lecanto High School	10 through 12
7. Crest School	13
8. Academy of Environmental Science*	14

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 30, 2015, that the Citrus County District School Board (District) complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 management's assertion about the District's compliance with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (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 supporting management's assertion 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.

In our opinion, management's assertion that the Citrus County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *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 management's assertion that the Citrus County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, and any other instances that warrant the attention of those charged with governance, noncompliance with provisions of contracts or grant agreements that has a material effect on management's assertion; and abuse that has a material effect on management's assertion. 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 management's assertion and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those 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 noncompliance mentioned above, while indicative of certain control deficiencies,⁴ is not considered indicative of material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance 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.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the SBE, 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 8, 2016

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.

⁴ 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.

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Citrus County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (316) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (18,416) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	51
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	382
All Other Florida Education Finance Program Eligible Students	<u>17,983</u>
Total	<u>18,416</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 357 of the 18,416 students reported as being transported by the District.	-	-
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 4 students.	<u>4</u>	<u>(4)</u>
Totals	<u>4</u>	<u>(4)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. The Citrus County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

Findings

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that the number of days in term (DIT) was incorrectly reported for 149 students (50 students were in our test). One student was reported for 5 DIT but should have been reported for 18 DIT and 148 students were reported for 4 DIT but should have been reported for 6 DIT in accordance with the District’s instructional calendars. We propose the following adjustments:

October 2014 Survey

18 Days in Term

All Other FEFP Eligible Students 1

5 Days in Term

All Other FEFP Eligible Students (1)

		Students Transported Proposed Net Adjustments
Findings		
June 2015 Survey		
<u>6 Days in Term</u>		
Individuals with Disabilities Education Act (IDEA) - Prekindergarten (PK) through Grade 12, Weighted	49	
All Other FEFP Eligible Students	99	
<u>4 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(49)	
All Other FEFP Eligible Students	<u>(99)</u>	0
2. [Ref. 52] Our general tests disclosed that three Exceptional Student Education students who were enrolled in the Gifted Program and transported on center-to-center routes were incorrectly reported for State transportation funding. We propose the following adjustments:		
October 2014 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
February 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(2)</u>	(3)
3. [Ref. 53] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was not classified as an IDEA student and was not the child of a student enrolled in a Teenage Parent Program; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:		
October 2014 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	<u>(1)</u>
Proposed Adjustments		<u>(4)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Citrus County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days in term are accurately reported; (2) only prekindergarten students who are classified as Individuals with Disabilities Education Act students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; and (3) only properly documented and eligible students are reported for State transportation funding.

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 Florida Education Finance Program.

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*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation Student Transportation General Instructions 2014-15*

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Citrus County

For the fiscal year ended June 30, 2015, the District received \$3.6 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	16	154
October 2014	143	9,157
February 2015	141	8,957
June 2015	<u>16</u>	<u>148</u>
Total	<u>316</u>	<u>18,416</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*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
--

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. 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



SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS

*"Where Learning is the Expectation
And Caring is a Commitment"*

THOMAS KENNEDY
DISTRICT 1

VIRGINIA BRYANT
DISTRICT 2

DOUGLAS A. DODD
DISTRICT 3

VACANT
DISTRICT 4

LINDA B. POWERS
DISTRICT 5

November 8, 2016

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

Re: 2015 FTE Audit Response

Dear Ms. Norman:

The effect of the Full-Time Equivalent (FTE) Audit reflects a net audit adjustment of -1.4807 on an unweighted basis and a net adjustment of -5.8217 on a weighted basis. The adjustments have been reviewed and management finds no basis for challenge.

The District will closely monitor the FTE reporting to reflect the most accurate reporting as possible. Continuous training of staff and instituting processes to serve as a quality check to ensure the proper FTE is being reported. The areas noted (ESE, ESOL, Career Ed) will be followed up on a continuous basis to reflect accuracy. Also, schedules will be reviewed by staff at all levels to properly report FTE. Teacher certification will also be reviewed and monitored for compliance that will result in teacher's being properly certified in the area instruction.

Lastly transportation FTE audit resulted in a negative adjustment of 4. Transportation staff will work to closely monitor FTE reporting as it relates to transportation. Staff will communicate with schools and ESE to more accurately reflect the proper coding and documentation for FTE ridership.

If further information is needed, please contact Kenny Blocker, Chief Finance Officer.

Sincerely,

A handwritten signature in cursive script that reads "Sandra Himmel".

Sandra Himmel
Superintendent of Schools

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