



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



CITRUS COUNTY DISTRICT SCHOOL BOARD

**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS**

AND

STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2006

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Louis A. Miele; Virginia G. Bryant; Patricia T. Deutschman; Edward W. Murray, Chairman; Linda B. Powers, Vice-Chairman; and Sandra C. Himmel, Superintendent.

This examination was conducted by Ted Montgomery and 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, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Citrus County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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Citrus County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2006

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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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 CITRUS COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 31, 2006, that the Citrus 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, 2006. 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 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.

Our examination procedures disclosed instances of material noncompliance involving students in on-the-job training (OJT) programs under Career Education 9-12, as follows: 53 of the 55 students in our sample for OJT/Career Education 9-12 had their off-campus OJT time reported for funding prior to their on-campus instruction. The *FTE General Instructions* specify that on-campus instruction must be funded prior to any off-campus instruction or work time. (See SCHEDULE D, finding Nos. 3, 13, and 15.)

In our opinion, except for the instances of non-compliance mentioned above involving the reporting of students in OJT/Career Education 9-12, the Citrus 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, 2006.

The results of our examination disclosed other instances of noncompliance with the aforementioned State requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of 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.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to the reporting of students in OJT/Career Education 9-12. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information 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 the Citrus County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
May 15, 2007

SCHEDULE A

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>						
Population ³	23	100.00%	8,985	100.00%	11,300.7800	100.00%
Sample Size ⁴	12	52.17%	259	2.88%	222.1273	1.97%
Students w/Exceptions	-	-	(2)	(0.77%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	21.7868	-
2. <u>Basic with ESE Services</u>						
Population ³	22	100.00%	2,277	100.00%	3,198.7500	100.00%
Sample Size ⁴	12	54.55%	217	9.53%	193.9698	6.06%
Students w/Exceptions	-	-	(5)	(2.30%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.8586)	-
3. <u>ESOL</u>						
Population ³	16	100.00%	55	100.00%	65.2600	100.00%
Sample Size ⁴	9	56.25%	31	56.36%	23.1984	35.55%
Students w/Exceptions	-	-	(2)	(6.45%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.0150)	-
4. <u>ESE Support Levels 4 and 5</u>						
Population ³	17	100.00%	214	100.00%	172.8800	100.00%
Sample Size ⁴	10	58.82%	126	58.88%	89.2539	51.63%
Students w/Exceptions	-	-	(8)	(6.35%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.3064)	-
5. <u>Career Education 9-12</u>						
Population ³	5	100.00%	220	100.00%	773.9200	100.00%
Sample Size ⁴	3	60.00%	55	25.00%	20.5089	2.65%
Students w/Exceptions	-	-	(53)	(96.36%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(17.5118)	-

<u>All Programs</u>						
Population ³	23	100.00%	11,751	100.00%	15,511.5900	100.00%
Sample Size ⁴	12	52.17%	688	5.85%	549.0583	3.54%
Students w/Exceptions	-	-	(70)	(10.17%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.9050)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	23	100.00%	271	100.00%
Sample Size ⁴	12	52.17%	111	40.96%
Teachers w/Exceptions	-	-	(9)	(8.11%)

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, 2006. 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 generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	(.5000)	1.018	(.5090)
102 Basic 4-8	3.4131	1.000	3.4131
103 Basic 9-12	18.8737	1.113	21.0064
111 Grades K-3 with ESE Services	(.4750)	1.018	(.4836)
112 Grades 4-8 with ESE Services	(1.5263)	1.000	(1.5263)
113 Grades 9-12 with ESE Services	(.8573)	1.113	(.9542)
130 ESOL	(1.0150)	1.318	(1.3378)
254 ESE Support Level 4	.1520	3.818	.5803
255 ESE Support Level 5	(2.4584)	5.190	(12.7591)
300 Career Education 9-12	<u>(17.5118)</u>	1.193	<u>(20.8916)</u>
Total	<u>(1.9050)</u>		<u>(13.4618)</u>

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

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0025</u>	<u>#0031</u>	<u>#0042</u>	
101 Basic K-30000
102 Basic 4-8	1.3643	1.3643
103 Basic 9-12	13.8125	.....	13.8125
111 Grades K-3 with ESE Services	(.4750)	.....	.....	(.4750)
112 Grades 4-8 with ESE Services	(1.0013)	(1.0013)
113 Grades 9-12 with ESE Services	(.5948)	.....	(.5948)
130 ESOL0000
254 ESE Support Level 4	(.0230)	(.0230)
255 ESE Support Level 5	(.5000)	(.3400)	(.8400)
300 Career Education 9-12	(12.7177)	.....	(12.7177)
Total	(.4750)	.0000	.0000	(.4750)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0083</u>	<u>#0121</u>	<u>#0163</u>	<u>#0191</u>	
101	.0000	.....	.....	.....	(.5000)	(.5000)
102	1.3643	1.8070	.....	.....	.....	3.1713
103	13.8125	.....	2.5600	2.3878	.....	18.7603
111	(.4750)	.....	.....	.....	.....	(.4750)
112	(1.0013)	(.5000)	.....	.....	.....	(1.5013)
113	(.5948)	.....	.3500	.....	.....	(.2448)
130	.0000	(.8482)	.....	.....	.....	(.8482)
254	(.0230)	.....	.....	.....	.5000	.4770
255	(.8400)	(1.1184)	(.5000)	.....	.....	(2.4584)
300	<u>(12.7177)</u>	<u>.0412</u>	<u>(2.4100)</u>	<u>(2.3878)</u>	<u>.....</u>	<u>(17.4743)</u>
Total	<u>(.4750)</u>	<u>(.6184)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0934)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>		<u>Total</u>
		<u>#0211</u>	<u>#8001</u>	
101 Basic K-3	(.5000)	.....	.....	(.5000)
102 Basic 4-12	3.1713	.1668	.0750	3.4131
103 Basic 9-12	18.7603	.....	.1134	18.8737
111 Grades K-3 with ESE Services	(.4750)	.....	.....	(.4750)
112 Grades 4-8 with ESE Services	(1.5013)	.....	(.0250)	(1.5263)
113 Grades 9-12 with ESE Services	(.2448)	.....	(.6125)	(.8573)
130 ESOL	(.8482)	(.1668)	.....	(1.0150)
254 ESE Support Level 4	.4770	.....	(.3250)	.1520
255 ESE Support Level 5	(2.4584)	.....	.....	(2.4584)
300 Career Education 9-12	<u>(17.4743)</u>	<u>.....</u>	<u>(.0375)</u>	<u>(17.5118)</u>
Total	<u>(1.0934)</u>	<u>.0000</u>	<u>(.8116)</u>	<u>(1.9050)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

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 instances of material non-compliance involving the reporting of students in OJT/Career Education 9-12, the Citrus 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, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 16.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2005 surveys and the February and June 2006 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2005 survey or the February 2006 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Forest Ridge Elementary School (#0025)

1. [Ref. 2501] One part-time ESE student was reported incorrectly as a full-time student. We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.4750)	(.4750)
		(.4750)

Citrus High School (#0031)

2. [Ref. 3101] One Hospital and Homebound student was reported incorrectly in program No. 255 (ESE Support Level 5) in the February survey. The student was dismissed from the program prior to the February survey and should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:

103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Citrus High School (#0031) (Continued)

3. [Ref. 3102] The course schedules for 20 Vocational OJT students were not funded using the correct priority order. The students' off campus work hours were funded prior to the student's on-campus instructional time. We made the following audit adjustment:

103 Basic 9-12	3.1813	
300 Career Education 9-12	<u>(3.1813)</u>	.0000

4. [Ref. 3170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. We noted that the needed certification was issued on October 30, 2005, approximately two weeks after the end of the survey. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	10.1312	
113 Grades 9-12 with ESE Services	(.5948)	
300 Career Education 9-12	<u>(9.5364)</u>	<u>.0000</u>
		<u>.0000</u>

Inverness Middle School (#0042)

5. [Ref. 4201] The entire course schedule for one student in the Hospital and Homebound program was reported incorrectly in program No. 255 (ESE Support Level 5). The student, who was provided instruction at both home and school, should have been reported in program No. 102 (Basic 4-8) for the school-based instruction. We made the following audit adjustment:

102 Basic 4-8	.3400	
255 ESE Support Level 5	<u>(.3400)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Inverness Middle School (#0042) (Continued)

6. [Ref. 4270/71] Two teachers were not properly certified and were not approved by the School Board to teach 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:

<u>Ref. 4270</u>		
102 Basic 4-8	1.0110	
112 Grades 4-8 with ESE Services	(.9880)	
254 ESE Support Level 4	<u>(.0230)</u>	.0000

<u>Ref. 4271</u>		
102 Basic 4-8	.0133	
112 Grades 4-8 with ESE Services	<u>(.0133)</u>	.0000
		<u>.0000</u>

Crystal River Middle School (#0083)

7. [Ref. 8301] 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. The results of this test disclosed that seven courses were reported incorrectly in ESOL. We made the following audit adjustment:

102 Basic 4-8	.1934	
130 ESOL	(.2346)	
300 Career Education 9-12	<u>.0412</u>	.0000

8. [Ref. 8302] One ESE student was dismissed from Exceptional education prior to the reporting survey. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Crystal River Middle School (#0083) (Continued)

9. [Ref. 8303] One student in the Hospital and Homebound program was reported incorrectly in program No. 255 (ESE Support Level 5) in the October and February surveys. In the October survey, the student was reported for 760 minutes of homebound instruction, but was provided only 300 minutes. In the February survey, the student was provided only school-based instruction and should have been reported in program No. 102 (Basic 4-8). We made the following audit adjustment:

102 Basic 4-8	.5000	
255 ESE Support Level 5	<u>(.6534)</u>	(.1534)

10. [Ref. 8304] One part-time ESE student in the Hospital and Homebound program was reported incorrectly as a full-time student. We made the following audit adjustment:

255 ESE Support Level 5	<u>(.4650)</u>	(.4650)
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11. [Ref. 8370/71] Two teachers taught Primary Language Arts to classes that included LEP students, 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 LEP students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 8370</u>		
102 Basic 4-8	.4602	
130 ESOL	<u>(.4602)</u>	.0000
 <u>Ref. 8371</u>		
102 Basic 4-8	.1534	
130 ESOL	<u>(.1534)</u>	.0000
		<u>(.6184)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Crystal River High School (#0121)

12. [Ref. 12101] One student was reported incorrectly in program No. 255 (ESE Support Level 5) for services in the Hospital and Homebound program. The student was dismissed from that program during the prior school year. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

13. [Ref. 12102] The course schedules for 19 students in OJT were reported using an incorrect priority that funded the students' off-campus OJT hours prior to their on-campus instruction. We also noted that 3 of the 19 students were dual-enrolled at Central Florida Community College. The FTE for their dual-enrolled courses was appropriately reported at Crystal River High School, but was based incorrectly on actual class time. The FTE should have been based on 75 hours of instruction, or .0834 FTE per course, pursuant to Section 1011.62(1)(f), Florida Statutes and the *FTE General Instructions*. We made the following audit adjustment:

103 Basic 9-12	2.4100	
300 Career Education 9-12	<u>(2.4100)</u>	.0000

14. [Ref. 12170] One teacher was not properly certified and was not approved by the School Board to teach 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	.1500	
113 Grades 9-12 with ESE Services	<u>(.1500)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lecanto High School (#0163)

15. [Ref. 16301] The course schedules for 14 Vocational OJT students were not funded using the correct priority order. The students' off campus work hours were funded prior to the student's on-campus instructional time. We made the following audit adjustment:

103 Basic 9-12	2.3878	
300 Career Education 9-12	<u>(2.3878)</u>	<u>.0000</u>
		<u>.0000</u>

Rock Crusher Elementary School (#0191)

16. [Ref. 19101] One ESE student was not reported in accordance with his *Matrix of Services* form. We made the following audit adjustment:

101 Basic K-3	(.5000)	
254 ESE Support Level 4	<u>.5000</u>	<u>.0000</u>
		<u>.0000</u>

Citrus Springs Middle School (#0211)

17. [Ref. 21170] 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 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	.1668	
130 ESOL	<u>(.1668)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Cypress Creek Academy (#8001)</u>	
18. [Ref. 800101] <u>Three students were not enrolled in school during survey and should not have been reported. We made the following audit adjustment:</u>	
103 Basic 9-12	(.1616)
112 Grades 4-8 with ESE Services	(.1500)
113 Grades 9-12 with ESE Services	(.5000)
	(.8116)
19. [Ref. 800102] <u>Two ESE students (one of whom is also cited in finding No. 18 (Ref. 800101) were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>	
112 Grades 4-8 with ESE Services	.2000
113 Grades 9-12 with ESE Services	.1250
254 ESE Support Level 4	(.3250)
	.0000
20. [Ref. 800103] <u>The reported course schedule for one ESE student incorrectly listed a course in Career Education 9-12. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	.0375
300 Career Education 9-12	(.0375)
	.0000
21. [Ref. 800170/71] <u>Two teachers were not properly certified and were not approved by the School Board to teach 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:</u>	
<u>Ref. 800170</u>	
102 Basic 4-8	.0750
103 Basic 9-12	.1500
112 Grades 4-8 with ESE Services	(.0750)
113 Grades 9-12 with ESE Services	(.1500)
	.0000
<u>Ref. 800171</u>	
103 Basic 9-12	.1250
113 Grades 9-12 with ESE Services	(.1250)
	.0000
	(.8116)
	(1.9050)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Citrus County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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 funding; (2) only eligible students who are in attendance and membership for a particular survey are reported for FTE funding; (3) students in OJT are reported in the correct funding priority order; (4) only eligible courses are reported for funding in ESOL; (5) teachers are either properly certified or are approved by the School Board to teach out-of-field; and (6) parents are appropriately notified when their children are assigned to out-of-field teachers.

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 full-time equivalent (FTE) students and the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program (FEFP)
- 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 2005-2006

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 2005-2006
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Citrus County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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(5), 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 Modification 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
- Matrix of Services Handbook

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 2005-2006

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Citrus County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Citrus County District School Board
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found on page 33 of this report.

The accompanying notes are an integral part of this schedule.

Citrus County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY

A summary discussion of the significant features of the District, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. School District of Citrus County

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 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 Citrus County. For the fiscal year ended June 30, 2006, the District operated 23 schools, reported 15,511.59 unweighted full-time equivalent (FTE) students, and received approximately \$28.7 million in State funding under the Florida Education Finance Program (FEFP) 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 the Florida Education Finance Program (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.

Citrus County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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 (full-time equivalent) student. 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 full-time equivalent (FTE) students 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 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Citrus County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY (Continued)

6. Educational Programs

The Florida Education Finance Program (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) English for Speakers of Other Languages (ESOL); (3) Exceptional; 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

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, 2006. 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 the Florida Education Finance Program (FEFP). The following schools were in our sample:

Citrus County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Forest Ridge Elementary School	1
2. Citrus High School	2 through 4
3. Inverness Middle School	5 and 6
4. Floral City Elementary School	NA
5. Crystal River Middle School	7 through 11
6. Crystal River High School	12 through 14
7. Lecanto High School	15
8. Citrus Springs Elementary School	NA
9. Rock Crusher Elementary School	16
10. Crest School	NA
11. Citrus Springs Middle School	17
12. Cypress Creek Academy	18 through 21



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



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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 CITRUS COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 31, 2006, that the Citrus 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, 2006. 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 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.

In our opinion, the Citrus 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, 2006.

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

This report is intended for the information 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 the Citrus County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in cursive script that reads "William O. Monroe".

William O. Monroe, CPA
May 15, 2007

SCHEDULE A

Citrus County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	434	100.00%	20,192	100.00%
Sample ²	-	-	260	1.29%
Students w/ Exceptions	-	-	6	(2.31%)
Net Audit Adjustments	-	-	(6)	(2.31%)

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2006. The District reported 20,192 students in the following ridership categories: 475 in IDEA (K-12), Weighted; 3 in IDEA (K-12), Unweighted; 19 in IDEA (PK), Weighted; 284 in IDEA (PK), Unweighted; 13 in Teenage Parents and Infants; 19,398 in Two Miles or More. The District also reported operating a total of 434 vehicles (432 buses and 2 vans). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Citrus County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

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 Citrus 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, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 29.

**Students
 Transported
 Net Audit
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our general tests disclosed the instances of noncompliance discussed in finding No. 1. Our detailed tests checked the accuracy of the reported ridership categories for students sampled from the July, October, February, and June surveys. Our detailed tests disclosed the instances of noncompliance discussed in finding Nos. 2 and 3.

General Tests

1. [Ref. 51] The number of days-in-term was incorrectly reported for 289 students in the June survey. These students were reported for 12, 16, or 20 day-terms, but were transported to programs that each had an 11 day-term. We made the following audit adjustment:

<u>June 2006 Survey</u>	
<u>11 Days-in-Term</u>	
Two Miles or More	289
 <u>12 Days-in-Term</u>	
Two Miles or More	(175)
 <u>16 Days-in-Term</u>	
Two Miles or More	(19)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Citrus County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	Students Transported Net Audit Adjustments
<u>General Tests</u> (Continued)	
<u>20 Days-in-Term</u> Two Miles or More	(95) 0
Net Audit Adjustments from General Tests	<u>0</u>
 <u>Detailed Tests</u>	
2. [Ref. 52] <u>Three students in the July survey were not transported during the 11-day survey window and should not have been reported. We made the following audit adjustment:</u>	
<u>July 2005 Survey</u> <u>3 Days-in-Term</u> IDEA (PK), Unweighted	(1)
Two Miles or More	<u>(2)</u> (3)
3. [Ref. 53] <u>Three students in Two Miles or More in the June survey were not listed on a supporting bus driver's report for that survey, and we could not otherwise determine that they were transported. We made the following audit adjustment:</u>	
<u>June 2006 Survey</u> <u>11 Days-in-Term</u> Two Miles or More	(3) <u>(3)</u>
Net Audit Adjustments from Detailed Tests	<u>(6)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Citrus County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported for the correct number of days-in-term; (2) only those students who are enrolled in school during the survey week and ride the bus during the survey period are reported for State transportation funding; and (3) only students whose transportation is supported by a bus driver’s report are reported.

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.

SCHEDULE D

Citrus County District School Board
Student Transportation
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found on page 33 of this report.

The accompanying notes are an integral part of this schedule.

Citrus County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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 Citrus County

For the fiscal year ended June 30, 2006, the District received approximately \$4.1 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2005	56	465
October 2005	170	9,984
February 2006	157	9,298
June 2006	<u>51</u>	<u>445</u>
Total	<u>434</u>	<u>20,192</u>

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

Citrus County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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, 2006. 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.

MANAGEMENT'S RESPONSE



SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS

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

June 13, 2007

LOUIS A. MIELE
DISTRICT 1 – HERNANDO

VIRGINIA BRYANT
DISTRICT 2 – CRYSTAL RIVER

PATRICIA DEUTSCHMAN
DISTRICT 3 – FLORAL CITY

BILL MURRAY
DISTRICT 4 – LECANTO

LINDA B. POWERS
DISTRICT 5 - INVERNESS

William O. Monroe, Auditor General
Room 412C - Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Re: FTE Audit Response

Dear Mr. Monroe:

The effect of the Full-Time Equivalent (FTE) Audit reflects a net audit adjustment of (1.9050) on an unweighted basis and a net audit adjustment of (13.4618) on a weighted basis. The adjustments seem to be narrowed down to couple of areas that management has reviewed and finds no basis for challenge.

Management will closely monitor FTE reporting in the future to reflect accuracy as it pertains to which program the student is enrolled. FTE reporting for the Citrus County School Board (CCSB) will become even more accurate and efficient as CCSB transitions to Cross Pointe Student Records On-Line, which handles reporting of all students including off campus reporting.

Furthermore CCSB will train identified school based personnel with procedures on reporting requirements for all ESOL, ESE, Hospital and Homebound students. This training, along with Management oversight and review, will ensure that accurate FTE reporting is captured. This training and management oversight will also include proper reporting to Parents.

Student Transportation was also included in the audit and the net adjustment was (6). In response to the audit findings, management will implement mandatory Operator training on proper reporting procedures to ensure accuracy in student reporting. Also, included in the training will be the staff entering the data for reporting. Technology has been updated to assist management in reporting. This technology will be a tool for management to review accurate data and to ensure quality reporting is being transmitted.

Lastly, CCSB is committed to making the necessary changes in reporting as to comply with all rules, requirements and Florida Statutes.

Sincerely,

Sandra "Sam" Himmel
Superintendent of Schools

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