REPORT NO. 2010-145
MARCH 2010

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, 2009

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Citrus County District School Board members and the Superintendent of Schools who served during the 2008-09 fiscal year are listed below:

	District No.
Louis A. Miele	*1*
Virginia G. Bryant, Chair from 11-18-08	*2*
Patricia T. Deutschman, Vice Chair from 11-18-08	*3*
Edward W. Murray	*4*
Linda B. Powers	*5*

Sandra C. Himmel, Superintendent

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

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

Citrus County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2009

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

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

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EXECUTIVE SUMMARY

Summary of Attestation Examination

The Citrus County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2009.

Noncompliance related to FTE resulted in 25 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 10.4662 FTE but have a potential impact on the District's weighted FTE of a negative 17.6866. Noncompliance related to student transportation resulted in 1 finding and a net audit adjustment of zero students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They 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 audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Citrus County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative $68,733 (negative 17.6866 times $3,886.14).

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

The ultimate resolution of our FTE audit adjustments and the computation of their financial impact is the responsibility of DOE.

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. Those services are provided primarily to students attending kindergarten through high school but also to adults seeking vocational-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.

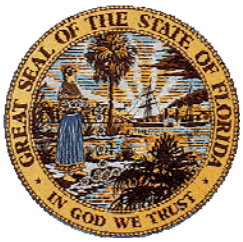
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 24 schools, reported 15,789.15 unweighted FTE, and received approximately $19 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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. 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 unweighted FTE (full-time equivalent student). For example, one student would be reported as one 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 five hours of class a day or 25 hours per week, which equals one 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 two or more miles from school, be physically handicapped, be a Vocational 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. The District received approximately $4.2 million in State transportation funding.



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

INDEPENDENT AUDITOR'S REPORT
CITRUS COUNTY DISTRICT SCHOOL BOARD
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 23, 2009, 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, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

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 full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

Internal Control Over Compliance

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

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

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 State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
March 18, 2010

SCHEDULE A

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2009

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	23	100.00%	8,954	100.00%	11,854.7000	100.00%
Sample Size[4]	11	47.83%	128	1.43%	106.5303	0.90%
Students w/Exceptions	-	-	(4)	(3.13%)	-	-
Net Audit Adjustments[5]	-	-	-	-	6.9838	-
2. Basic with ESE Services						
Population[3]	24	100.00%	2,074	100.00%	2,944.8000	100.00%
Sample Size[4]	12	50.00%	104	5.01%	84.1300	2.86%
Students w/Exceptions	-	-	(7)	(6.73%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(3.4414)	-
3. ESOL						
Population[3]	20	100.00%	98	100.00%	112.8700	100.00%
Sample Size[4]	10	50.00%	88	89.80%	64.5447	57.18%
Students w/Exceptions	-	-	(8)	(9.09%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(11.5673)	-
4. ESE Support Levels 4 and 5						
Population[3]	19	100.00%	231	100.00%	182.1800	100.00%
Sample Size[4]	10	52.63%	110	47.62%	77.3260	42.44%
Students w/Exceptions	-	-	(4)	(3.64%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(1.8534)	-
5. Career Education 9-12						
Population[3]	4	100.00%	216	100.00%	694.6000	100.00%
Sample Size[4]	3	75.00%	100	46.30%	28.3668	4.08%
Students w/Exceptions	-	-	(3)	(3.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(.5879)	-

All Programs						
Population[3]	24	100.00%	11,573	100.00%	15,789.1500	100.00%
Sample Size[4]	12	50.00%	530	4.58%	360.8978	2.29%
Students w/Exceptions	-	-	(26)	(4.91%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(10.4662)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2009

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	24	100.00%	295	100.00%
Sample Size[4]	12	50.00%	96	32.54%
Teachers w/Exceptions	-	-	(9)	(9.38%)

[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 population and sample reflects only 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, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education or taught courses to ELL students. (See NOTE A5.)*

[4] *See NOTE B.*

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2009

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	1.1867	1.066	1.2650
102	Basic 4-8	(.0408)	1.000	(.0408)
103	Basic 9-12	5.8379	1.052	6.1415
112	Grades 4-8 with ESE Services	.8366	1.000	.8366
113	Grades 9-12 with ESE Services	(4.2780)	1.052	(4.5005)
130	ESOL	(11.5673)	1.119	(12.9438)
254	ESE Support Level 4	(1.0000)	3.570	(3.5700)
255	ESE Support Level 5	(.8534)	4.970	(4.2414)
300	Career Education 9-12	(.5879)	1.077	(.6332)
Total		(10.4662)		(17.6866)

[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
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2009

			Audit Adjustments[1]		
No.	Program	District-Wide	#0031	#0042	Balance Forward
101	Basic K-3	.2914	.....	.....	.2914
102	Basic 4-8	.2304	.....	.1568	.3872
103	Basic 9-12	3.6470	1.3500	.....	4.9970
112	Grades 4-8 with ESE Services	.....	.....	(.0800)	(.0800)
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(5.0555)	(1.3500)	(.1568)	(6.5623)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	.....	.0800	.0800
300	Career Education 9-12	.8867	.....	.....	.8867
Total		.0000	.0000	.0000	.0000

[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
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0121	#0161	#0162	#0163	Balance Forward
101	.2914	.....	.4334	.....	.....	.7248
102	.3872	.....	.....	.....	.....	.3872
103	4.9970	2.4000	.....	.....	2.6431	10.0401
112	(.0800)	.....	.....	1.0000	.....	.9200
113	.0000	(.5000)	.....	.....	.....	(.5000)
130	(6.5623)	(1.9000)	(.4334)	.....	(2.2097)	(11.1054)
254	.0000	.....	.....	(1.0000)	.....	(1.0000)
255	.0800	.....	.....	.....	(.4334)	(.3534)
300	.8867	.....	.....	.....	(.4600)	.4267
Total	.0000	.0000	.0000	.0000	(.4600)	(.4600)

[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
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2009

Program No. .	Brought Forward	Audit Adjustments[1] #0181	#0201	#8001	Total
101	.7248	.4619	.....	.....	1.1867
102	.3872	.....	.....	(.4280)	(.0408)
103	10.0401	.....	.....	(4.2022)	5.8379
112	.9200	.....	.....	(.0834)	.8366
113	(.5000)	.....	.....	(3.7780)	(4.2780)
130	(11.1054)	(.4619)	.....	.....	(11.5673)
254	(1.0000)	.....	.0000	.....	(1.0000)
255	(.3534)	.....	(.5000)	.....	(.8534)
300	.4267	.....	.....	(1.0146)	(.5879)
Total	(.4600)	.0000	(.5000)	(9.5062)	(10.4662)

[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
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

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. 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 18.

Findings		Net Audit Adjustments (Unweighted FTE)

Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures included an automated comparison of courses reported in ESOL to courses designated for that program by the Department of Education. This comparison disclosed that 24 courses taught at 5 schools were reported incorrectly in ESOL. We made the following audit adjustment:

101 Basic K-3	.2914	
102 Basic 4-8	.2304	
103 Basic 9-12	3.6470	
130 ESOL	(5.0555)	
300 Career Education 9-12	.8867	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Citrus High School (#0031)		
2. [Ref. 3101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	.8500	
130 ESOL	(.8500)	.0000
3. [Ref. 3102] One student was reported incorrectly in ESOL. The student's file contained documentation that indicated the student had been dismissed from ESOL prior to the reporting survey. We made the following audit adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
		.0000
Inverness Middle School (#0042)		
4. [Ref. 4271] One noncertified teacher was hired as a long-term substitute for the 2008-09 school year and taught a course during the school term covered by the October 2008 survey. Since there are no limits placed on substitute teaching by statute or rule, we made no audit adjustment.		
		.0000
5. [Ref. 4201] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	(.0800)	
255 ESE Support Level 5	.0800	.0000
6. [Ref. 4270] The newsletter used to notify the parents of the out-of-field status of an ESOL teacher did not specifically state that the teacher was out-of-field; consequently, the notification was inadequate. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Inverness Middle School (#0042) (Continued)		
102 Basic 4-8	.1568	
130 ESOL	(.1568)	.0000
		.0000
Crystal River High School (#0121)		
7. [Ref. 12101] One student was reported incorrectly in program No. 113 (Grades 9-12 with ESE Services). The student was not ESE and should have been reported in Basic education. We made the following audit adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
8. [Ref. 12102] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	.7000	
130 ESOL	(.7000)	.0000
9. [Ref. 12103] The English language proficiency of one student in ESOL was not assessed to support the student's continued ESOL placement for a fourth year. We made the following audit adjustment:		
103 Basic 9-12	.9200	
130 ESOL	(.9200)	.0000
10. [Ref. 12170] One teacher in the October 2008 and February 2009 surveys was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Elementary Education and Reading but taught a course that required certification in English. (We noted that the needed certification in English was issued by the Department of Education on April 14, 2009, after both of the reporting surveys.) We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Crystal River High School (#0121) (Continued)		
103 Basic 9-12	.1400	
130 ESOL	(.1400)	.0000
11. [Ref. 12171] The School Board's approval of the out-of-field status of one ESOL teacher did not specify the teacher's out-of-field subject area. We also noted that the parents of the ELL student 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	.1400	
130 ESOL	(.1400)	.0000
		.0000
Lecanto Primary School (#0161)		
12. [Ref. 16101] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We made the following audit adjustment:		
101 Basic K-3	.4334	
130 ESOL	(.4334)	.0000
		.0000
Lecanto Middle School (#0162)		
13. [Ref. 16201] The file for one ESE student did not contain a *Matrix of Services* form that covered the reporting surveys. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Lecanto High School (#0163)		
14. [Ref. 16301] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We made the following audit adjustment:		
103 Basic 9-12	.5933	
130 ESOL	(.5933)	.0000
15. [Ref. 16302] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the student's file did not contain an *ELL Student Plan* for the 2008-09 school year. We made the following audit adjustment:		
103 Basic 9-12	.5367	
130 ESOL	(.5367)	.0000
16. [Ref. 16303] The file for one ELL student was missing evidence of parental notification and assessment of English language proficiency; consequently, the student's ESOL placement was not adequately supported. We made the following audit adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
17. [Ref. 16304] One student was reported incorrectly in program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound program; however, the student was provided only on-campus instruction during the reporting survey and should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:		
103 Basic 9-12	.4334	
255 ESE Support Level 5	(.4334)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Lecanto High School (#0163) (Continued)		
18. [Ref. 16305] The timecards for three Career Education OJT students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4600)	(.4600)
19. [Ref. 16370/71] The School Board's approval of the out-of-field status of two ESOL teachers did not specify the teachers' out-of-field subject area. We also noted that the parents of the ELL students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 16370		
103 Basic 9-12	.1400	
130 ESOL	(.1400)	.0000
Ref. 16371		
103 Basic 9-12	.4397	
130 ESOL	(.4397)	.0000
		(.4600)
Citrus Springs Elementary School (#0181)		
20. [Ref. 18170] One noncertified teacher was hired as a long-term substitute for the 2008-09 school year and taught courses during the school term covered by the October 2008 survey. Since there are no limits placed on substitute teaching by statute or rule, we made no audit adjustments.		
		.0000
21. [Ref. 18171] The School Board's approval of the out-of-field status of one ESOL teacher did not specify the teacher's out-of-field subject area. We also noted that the parents of the ELL students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Citrus Springs Elementary School (#0181) (Continued)		
101 Basic K-3	.4619	
130 ESOL	(.4619)	.0000
		.0000
Crest School (#0201)		
22. [Ref. 20101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
23. [Ref. 20102] One student was not in attendance during the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)
		(.5000)
Cypress Creek Academy (#8001)		
24. [Ref. 800101] The reported FTE for 100 students in the July 2008 survey and 106 students in the June 2009 survey was based on an incorrect number of days-in-term that were not supported by the Detention Center's calendar. The reporting was based on 48 days and 35 days, respectively, but the calendar supported only 33 days and 34 days, respectively. We also noted that 2 of the 100 students in the July 2008 survey had withdrawn from school prior to that survey and should not have been included with the survey's results. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Cypress Creek Academy (#8001) (Continued)		
102 Basic 4-8	(.4280)	
103 Basic 9-12	(4.2467)	
112 Grades 4-8 with ESE Services	(.0834)	
113 Grades 9-12 with ESE Services	(3.7780)	
300 Career Education 9-12	(.9701)	(9.5062)

25. [Ref. 800170] One teacher did not complete General Knowledge requirements within 12 calendar months of the teacher's date of hire, contrary to Sections 1012.56(2)(g) and (3), Florida Statutes, and State Board of Education Rule 6A-4.0021, Florida Administrative Code. We made the following audit adjustment:

103 Basic 9-12	.0445	
300 Career Education 9-12	(.0445)	.0000
		(9.5062)
		(10.4662)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported for ESOL funding; (2) only students who are in membership and attendance during a reporting survey are reported for funding; (3) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (4) timecards for students in OJT programs are properly completed and retained in readily accessible files; (5) teachers are properly certified or, if out-of-field, have been approved by the School Board to teach in a specifically identified out-of-field subject area; (6) the parents of students taught by out-of-field teachers are adequately notified of the teachers' out-of-field status and affected subject areas; and (7) teachers complete General Knowledge requirements within 12 calendar months of their dates of hire.

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

Regulatory Citations

Reporting

Section 1011.60, F.S. ..... Minimum Requirements of the Florida Education Finance Program
Section 1011.61, F.S. ..... Definitions
Section 1011.62, F.S. ..... Funds for Operation of Schools
Rule 6A-1.0451, F.A.C. ..... FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C. ..... Maintaining Auditable FTE Records
FTE General Instructions 2008-2009

Attendance

Section 1003.23, F.S. ..... Attendance Records and Reports
Rules 6A-1.044(3) and (6)(c), F.A.C. ..... Pupil Attendance Records
Rule 6A-1.04513, F.A.C. ..... Maintaining Auditable FTE Records
FTE General Instructions 2008-2009
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
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

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 English Language Learners

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Exceptional Education

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

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

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

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

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

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

Rule 6A-6.0331, F.A.C. .....General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

Rule 6A-6.0334, F.A.C. .....Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. .....Definitions, ESE Policies and Procedures, and ESE Administrators

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 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)

Teacher Certification

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

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

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

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

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

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

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

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

The accompanying notes are an integral part of this schedule.

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, 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, 2009, the District operated 24 schools, reported 15,789.15 unweighted FTE, and received approximately $19 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2008-2009 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

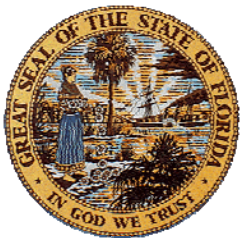
NOTE B - SAMPLING

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, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Citrus County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
	Ineligible Courses Reported in ESOL	1
1.	Forest Ridge Elementary School	NA
2.	Citrus High School	2 and 3
3.	Inverness Middle School	4 through 6
4.	Crystal River High School	7 through 11
5.	Lecanto Primary School	12
6.	Lecanto Middle School	13
7.	Lecanto High School	14 through 19
8.	Hernando Elementary School	NA
9.	Citrus Springs Elementary School	20 and 21
10.	Rock Crusher Elementary School	NA
11.	Crest School	22 and 23
12.	Cypress Creek Academy	24 and 25



DAVID W. MARTIN, 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 23, 2009, 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, 2009. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the 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, 2009.

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

Internal Control Over Compliance

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

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

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

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 State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
March 18, 2010

SCHEDULE F

Citrus County District School Board
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2009

Description	Number of Vehicles	% of Pop.	No. of Students Transported	% of Pop. (Sample)
Population[1]	358	100.00%	19,718	100.00%
Sample[2]	-	-	217	1.10%
With Exceptions	-	-	5	(2.30%)
Net Audit Adjustments	-	-	0	(0.00%)

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2009. The District reported 19,718 students in the following ridership categories: 530 in IDEA (K-12), Weighted; 9 in IDEA (PK), Weighted; 29 in IDEA (PK), Unweighted; 8 in Teenage Parents and Infants; and 19,142 in Two Miles or More. The District also reported operating a total of 358 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Citrus County District School Board
Student Transportation
FINDING AND AUDIT ADJUSTMENT
For the Fiscal Year Ended June 30, 2009

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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 30.

Findings		**Students Transported Net Audit Adjustments**
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2008 surveys, and the February and June 2009 surveys.		
1. [Ref. 51] The IEPs for five ESE students in IDEA (K-12), Weighted, did not indicate that the students met at least one of the five criteria specified for IDEA-weighted classification. We noted, however, that all of the students were eligible for other ridership categories: three for IDEA (K-12), Unweighted; one for Two Miles or More; and one for IDEA (PK), Unweighted. We made the following audit adjustments:		
October 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(4)	
IDEA (K-12), Unweighted *(Sample Students)*	3	
Two Miles or More *(Sample Student)*	1	
February 2009 Survey		
90 Days-in-Term		
IDEA (PK), Weighted *(Sample Student)*	(1)	
IDEA (PK), Unweighted *(Sample Student)*	1	0
Net Audit Adjustments		0

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Citrus County District School Board
Student Transportation
RECOMMENDATION AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendation

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that only ESE students who are eligible for IDEA-weighted classification are reported in an IDEA-weighted ridership category.

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.

Citrus County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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, 2009, the District received approximately $4.2 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2008	36	257
October 2008	159	9,920
February 2009	163	9,541
June 2009	0	0
Total	358	19,718

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, 2009

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, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

SANDRA "SAM" HIMMEL - SUPERINTENDENT OF SCHOOLS

"Where Learning is the Expectation and Caring is a Commitment"

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

March 17, 2010

David W. Martin, Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Fl 32399-1450

Re: 2009 FTE Audit Response

Dear Mr. Martin:

The effect of the Full-Time Equivalent (FTE) Audit reflects a net audit adjustment of 10.4662 on an unweighted basis and a net audit adjustment of 17.6866 on a weighted basis. The adjustments seem to be narrowed down to a couple of areas that management has reviewed and find no basis for challenge.

The District will closely monitor the FTE reporting in the future to reflect accurate program reporting. Training will also be coordinated to ensure all staff responsible for FTE reporting are knowledgeable of the different programs. Specifically the ELL and ESE program will be targeted as areas to be trained.

Additionally, the District will communicate and work closely with Cypress Creek, the DJJ provider, to provide them the necessary support for their reporting needs.

Student Transportation was also included in the FTE audit that resulted in a net audit adjustment of zero. Even though the audit adjustment was zero, the area of ESE students were identified as an area that needs attention. The District will provide the necessary training and review to ensure proper reporting.

If further information is needed, please contact Kenny Blocker, Executive Director of Business Services.

Sincerely,

Sandra "Sam" Himmel
Superintendent

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Equal Opportunity Employer