

**CITRUS COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2012



## BOARD MEMBERS AND SUPERINTENDENT

Citrus County District School Board members and the Superintendent of Schools who served during the 2011-12 fiscal year are listed below:

Member	District No.
Thomas E. Kennedy	1
Virginia G. Bryant, Vice Chair from 11-22-11	2
Patricia Deutschman	3
Edward W. Murray, Chair to 11-21-11	4
Linda B. Powers, Vice Chair to 11-21-11, Chair from 11-22-11	5
Sandra Himmel, Superintendent	

The examination team leader was Jeremy Riggins, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at [nancyreeder@aud.state.fl.us](mailto:nancyreeder@aud.state.fl.us) or by telephone at (850) 414-9941.

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Citrus County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation

**LIST OF ABBREVIATIONS**

For the Fiscal Year Ended June 30, 2012

<b>ELL</b>	English Language Learner
<b>ESE</b>	Exceptional Student Education
<b>ESOL</b>	English for Speakers of Other Languages
<b>FAC</b>	Florida Administrative Code
<b>FES</b>	Fluent English Speaker
<b>FS</b>	Florida Statutes
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individual Educational Plan
<b>OJT</b>	On-the-Job Training
<b>PK</b>	Prekindergarten

Citrus County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
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For the Fiscal Year Ended June 30, 2012

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## EXECUTIVE SUMMARY

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### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, 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, 2012:

- Fifteen of the 32 students in our ESOL sample and 12 of the 99 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 22 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 2.3717 but has a potential impact on the District's weighted FTE of a negative 20.0563. Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of a negative 5 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Citrus County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$69,780 (negative 20.0563 times \$3,479.22).

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

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

## 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 prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Citrus County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 23 schools serving prekindergarten through twelfth grade students, reported 15,171.50 unweighted FTE for those students, and received approximately \$17.2 million in State funding through FEFP.

### FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

#### Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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. 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 5 hours of class a day or 25 hours per week that 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 Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$3.7 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA  
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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 FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 21, 2012, 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, 2012. 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 2011-12* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## COMPLIANCE

Our examination procedures disclosed the following material noncompliance: 15 of the 32 students in our ESOL sample<sup>1</sup> and 12 of the 99 students in our ESE Support Levels 4 and 5 sample<sup>2</sup> had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, 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, 2012.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance 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 SCHEDULES A, B, C, and D.

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<sup>1</sup>For ESOL, see SCHEDULE D, Finding Nos. 2, 4, 8, 9, 10, 14, 15, and 16.

<sup>2</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 3, 6, 12, 17, 18, 19, 20, and 21.

### 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.<sup>3</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>3</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

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<sup>3</sup> *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  
February 4, 2013

**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, 2012

**REPORTED FTE**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 15,171.50 unweighted FTE at 23 schools to the Department of Education for the fiscal year ended June 30, 2012.

**SCHOOLS AND STUDENTS**

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of schools (23) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (8,184) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		Students with <u>Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	22	7	6,501	85	0	11,863.1000	71.5695	12.8812
Basic with ESE Services	23	8	1,262	64	7	2,454.2400	50.8234	(.3426)
ESOL	18	7	66	32	15	92.6100	21.4031	(9.0863)
ESE Support Levels 4 and 5	15	7	177	99	12	145.9200	65.4989	(5.6857)
Career Education 9-12	6	3	<u>178</u>	<u>90</u>	<u>2</u>	<u>615.6300</u>	<u>23.8075</u>	<u>(.1383)</u>
All Programs	23	8	<u>8,184</u>	<u>370</u>	<u>36</u>	<u>15,171.5000</u>	<u>233.1024</u>	<u>(2.3717)</u>

*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, 2012

**TEACHERS**

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (204) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 67 and found exceptions for 1 of those teachers.

**PROPOSED ADJUSTMENTS**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed 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. (See SCHEDULES B, C, and D.)

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

*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 PROPOSED ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	2.6360	1.102	2.9049
102 Basic 4-8	.0400	1.000	.0400
103 Basic 9-12	10.2052	1.019	10.3991
111 Grades K-3 with ESE Services	.0575	1.102	.0634
112 Grades 4-8 with ESE Services	.5000	1.000	.5000
113 Grades 9-12 with ESE Services	(.9001)	1.019	(.9172)
130 ESOL	(9.0863)	1.161	(10.5492)
254 ESE Support Level 4	(4.2082)	3.550	(14.9391)
255 ESE Support Level 5	(1.4775)	5.022	(7.4200)
300 Career Education 9-12	(.1383)	.999	(.1382)
Total	<u>(2.3717)</u>		<u>(20.0563)</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

<sup>3</sup> Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE 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  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u>	<u>Proposed Adjustments<sup>1</sup></u>			<u>Balance Forward</u>
	<u>#0025</u>	<u>#0031</u>	<u>#0035</u>	
101 Basic K-3	.....	.....	.7270	.7270
102 Basic 4-8	.....	.....	.0400	.0400
103 Basic 9-12	.....	1.7567	.....	1.7567
111 Grades K-3 with ESE Services	(.5000)	.....	.....	(.5000)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	(1.7567)	(.7270)	(2.4837)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	(.0400)	(.0400)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>

<sup>1</sup> These proposed 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  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Total</u>
		<u>#0121</u>	<u>#0163</u>	<u>#0181</u>	<u>#0201</u>	
101	.7270	.....	.....	1.9090	.....	2.6360
102	.0400	.....	.....	.....	.....	.0400
103	1.7567	2.1000	4.2803	.....	2.0682	10.2052
111	(.5000)	.....	.....	.....	.5575	.0575
112	.0000	.....	.....	.....	.5000	.5000
113	.0000	(.5600)	(.1551)	.....	(.1850)	(.9001)
130	(2.4837)	(1.5400)	(3.1536)	(1.9090)	.....	(9.0863)
254	.0000	(.0400)	.....	.....	(4.1682)	(4.2082)
255	(.0400)	.0400	(.9400)	.....	(.5375)	(1.4775)
300	<u>.0000</u>	<u>(.0400)</u>	<u>(.0983)</u>	<u>.....</u>	<u>.....</u>	<u>(.1383)</u>
Total	<u>(.5000)</u>	<u>(.0400)</u>	<u>(.0667)</u>	<u>.0000</u>	<u>(1.7650)</u>	<u>(2.3717)</u>

<sup>1</sup> These proposed 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 PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**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 2011-12* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE support Levels 4 and 5, 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 18.

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

*Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 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 ESE student withdrew from school prior to the reporting survey and should not have been included with the survey’s results. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.5000)	(.5000)
		(.5000)

*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 PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Citrus High School (#0031)**

2. [Ref. 3101] The ELL Student Plans for three students did not identify any of the courses that were to employ ESOL strategies. We also noted that the English language proficiency for two of these students was not assessed within 30 school days of the students' fourth year ESOL anniversary date nor were ELL Committees convened to consider the students' continued ESOL placements. We propose the following adjustment:

103 Basic 9-12	1.7567	
130 ESOL	(1.7567)	.0000
		<u>.0000</u>

**Central Ridge Elementary School (#0035)**

3. [Ref. 3501] A Matrix of Services form was not completed for one ESE student in the Hospital and Homebound Program. We propose the following adjustment:

102 Basic 4-8	.0400	
255 ESE Support Level 5	(.0400)	.0000

4. [Ref. 3502] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.7270	
130 ESOL	(.7270)	.0000
		<u>.0000</u>

*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 PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Crystal River High School (#0121)</u></b>	
5. [Ref. 12101] <u>The course schedules for three students incorrectly included a portion of the students' instructional time in Program No. 113 (Grades 9-12 with ESE Services) because of isolated data entry errors. We propose the following adjustment:</u>	
103 Basic 9-12	.5600
113 Grades 9-12 with ESE Services	<u>(.5600)</u> .0000
6. [Ref. 12102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>	
254 ESE Support Level 4	(.0400)
255 ESE Support Level 5	<u>.0400</u> .0000
7. [Ref. 12103] <u>The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours than were reported (9 hours versus 11 hours). We propose the following adjustment:</u>	
300 Career Education 9-12	<u>(.0400)</u> (.0400)
8. [Ref. 12104] <u>An ELL Committee was not convened to consider one student's continued placement in ESOL for a fifth year. We also noted the student's English language proficiency was not assessed within 30 school days of the student's ESOL anniversary date. Consequently, the student's continued ESOL placement was not adequately supported. We propose the following adjustment:</u>	
103 Basic 9-12	.2800
130 ESOL	<u>(.2800)</u> .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 PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Crystal River High School (#0121)** (Continued)

9. [Ref. 12105] The file for one ELL student did not contain documentation of the student’s initial ESOL placement, an *ELL Student Plan*, or evidence that the student’s parents were notified of the student’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7000	
130 ESOL	<u>(.7000)</u>	.0000

10. [Ref. 12106] The *ELL Student Plan* for one student was not reviewed and updated for the 2011-12 school year. We propose the following adjustment:

103 Basic 9-12	.5600	
130 ESOL	<u>(.5600)</u>	.0000
		<u>(.0400)</u>

**Lecanto High School (#0163)**

11. [Ref. 16301] The course schedules for two students reported in Program No. 113 (Grades 9-12 with ESE Services) were incorrectly reported as follows: (a) the course schedule for one ESE student included one class reported in Program No. 300 (Career Education 9-12) but the student’s entire course schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services), and (b) the course schedule for one Basic student who was not receiving ESE services should have been reported entirely in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.1867	
113 Grades 9-12 with ESE Services	<u>(.1551)</u>	
300 Career Education 9-12	<u>(.0316)</u>	.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 PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Lecanto High School (#0163)** (Continued)

12. [Ref. 16302] One ESE student was receiving both on-campus instruction and instruction in the Hospital and Homebound Program. The on-campus portion of the student’s schedule should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.9400	
255 ESE Support Level 5	(.9400)	.0000

13. [Ref. 16303] The timecard for one Career Education 9-12 (OJT) student supported fewer hours worked than were reported (20 hours versus 23.34 hours). We propose the following adjustment:

300 Career Education 9-12	(.0667)	(.0667)
---------------------------	---------	---------

14. [Ref. 16304] One student was incorrectly reported in ESOL. The student was FES and a competent English reader and writer and had been recommended for exit from the ESOL Program by an ELL Committee on April 30, 2011. We propose the following adjustment:

103 Basic 9-12	.1534	
130 ESOL	(.1534)	.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 PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Lecanto High School (#0163)** (Continued)

15. [Ref. 16305] The ELL Student Plans for four students were not reviewed and updated for the 2011-12 school year. We also noted that ELL Committees were not convened on behalf of three of these students to consider the students' continued ESOL placements for a fourth, fifth, or sixth year and the English language proficiency for two of these students was not assessed within 30 days of their fifth and sixth year ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	3.0002	
130 ESOL	(3.0002)	.0000
		(.0667)

**Citrus Springs Elementary School (#0181)**

16. [Ref. 18101] The ELL Student Plans for three students were not dated; consequently, we were unable to determine if the ELL Student Plans were prepared on a timely basis (i.e., prior to the reporting surveys). We also noted that the file for one of the students did not contain evidence that the student's parents were notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	1.9090	
130 ESOL	(1.9090)	.0000
		.0000

**Crest School (#0201)**

17. [Ref. 20101] Four ESE students (three of whom were in our ESE Support Levels 4 and 5 sample) were not in attendance during the 11-day window of the reporting survey and should not have been reported with that survey's results. We also noted that the file for one of these students did not contain an IEP or Matrix of Services form covering the October 2011 survey. We propose the following 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 PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Crest School (#0201)</u></b> (Continued)	
113 Grades 9-12 with ESE Services	(.2250)
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	(.5000)
	(1.7250)
<p>18. [Ref. 20102] <u>The Matrix of Services form for one ESE student reported in Program No. 254 (ESE Support Level 4) was incorrectly scored. The total points were indicated as 18; however, the individual scores of each Domain only totaled to 17 points. We propose the following adjustment:</u></p>	
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
<p>19. [Ref. 20103] <u>There was no evidence that the Matrix of Services form for one student had been reviewed and updated when the student's new IEPs were prepared in October 2011 and January 2012, respectively. We also noted that the student's attendance record for the February 2012 survey was missing and could not be located. We propose the following adjustment:</u></p>	
113 Grades 9-12 with ESE Services	.0400
254 ESE Support Level 4	(.0800)
	(.0400)
<p>20. [Ref. 20104] <u>The Matrix of Services form for one ESE student was incomplete. None of the individual services to be provided to the student were checked in two of the Domains. We also noted that the Matrix of Services form was not dated and we were otherwise unable to determine whether it had been prepared timely (i.e., prior to the reporting survey). We propose the following adjustment:</u></p>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Citrus County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Crest School (#0201)** (Continued)

21. [Ref. 20105] The files for three ESE students did not contain Physicians' Statements supporting the students' placements into the Hospital and Homebound Program. We also noted that one of these students was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0575	
254 ESE Support Level 4	(.0200)	
255 ESE Support Level 5	(.0375)	.0000

22. [Ref. 20170] One teacher was appropriately approved by the School Board to teach out of field in Middle Grades Integrated Curriculum; however, the letter used to notify parents of the teacher's out-of-field status did not disclose the teacher's out-of-field subject area. We propose the following adjustment:

103 Basic 9-12	2.0682	
254 ESE Support Level 4	(2.0682)	.0000
		(1.7650)

**Proposed Net Adjustment**

(2.3717)

*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, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the 11-day survey window are reported with that survey's results; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) *Matrix of Services* forms are correctly scored and accurately reflect the services provided in accordance with the students' IEPs; (4) ESE students are reported in accordance with their *Matrix of Services* forms; (5) students are reported appropriately for their on-campus instruction; (6) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to the students' entry into that year based on the individual anniversary dates of the students' initial ESOL placements; (7) ELL Committees should be convened timely as related to the student's continued ESOL placement based on the student's individual anniversary dates; (8) *ELL Student Plans* should be timely prepared, reviewed, and updated annually and should include the student's instructional schedule that would identify all courses that are to employ ESOL strategies; (9) parents are timely notified of their child's ESOL placement; (10) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; and (11) parents are properly notified of teachers' out-of-field status including the specific out-of-field courses taught.

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.

*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, 2012

**REGULATORY CITATIONS**

Reporting

- Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, FS ..... Definitions
- Section 1011.62, FS ..... Funds for Operation of Schools
- Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records
- FTE General Instructions 2011-12*

Attendance

- Section 1003.23, FS ..... Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records
- Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records
- FTE General Instructions 2011-12*
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

English for Speakers of Other Languages (ESOL)

- Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, FAC ..... Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2011-12*

*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, 2012

**REGULATORY CITATIONS** (Continued)

Exceptional Education

- Section 1003.57, FS ..... Exceptional Students Instruction
- Section 1011.62, FS ..... Funds for Operation of Schools
- Section 1011.62(1)(e), FS ..... Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, FAC ..... Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, FAC ..... Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, FAC ..... Definitions, ESE Policies and Procedures, and ESE Administrators  
*Matrix of Services Handbook (2004 Revised Edition)*

Teacher Certification

- Section 1012.42(2), FS ..... Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, FS ..... Positions for Which Certificates Required
- Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel
- Rule 6A-1.0503, FAC ..... Definition of Qualified Instructional Personnel
- Rule 6A-4.001, FAC ..... Instructional Personnel Certification
- Rule 6A-6.0907, FAC ..... 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, 2012

**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 prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Citrus County.

For the fiscal year ended June 30, 2012, the District operated 23 schools serving prekindergarten through twelfth grade students, reported 15,171.50 unweighted FTE, and received approximately \$17.2 million in State funding through FEFP. 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 to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**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 prekindergarten 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 that 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 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

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, 2012

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

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. 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, 2012

**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
3. Central Ridge Elementary School	3 and 4
4. Floral City Elementary School	NA
5. Crystal River High School	5 through 10
6. Lecanto High School	11 through 15
7. Citrus Springs Elementary School	16
8. Crest School	17 through 22



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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 FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 21, 2012, 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, 2012. 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 2011-2012* 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, 2012.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance 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 SCHEDULES F and 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.<sup>1</sup> The noncompliance mentioned above, while indicative of certain control deficiencies,<sup>1</sup> is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULES F and G.

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

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<sup>1</sup> *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  
February 4, 2013

**SCHEDULE F**

Citrus County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2012

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 Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of vehicles (323) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (18,950) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	434
IDEA (PK), Weighted	26
IDEA (PK), Unweighted	71
Teenage Parents and Infants	55
Two Miles or More	18,348
Center to Center (Vocational and Dual Enrollment)	<u>16</u>
Total	<u>18,950</u>

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE F (Continued)**

Citrus County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

<u>Description</u>	Students	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We sampled 261 of the 18,950 students reported as being transported by the District.	10	(3)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 6 students.	<u>6</u>	<u>(2)</u>
Total	<u>16</u>	<u>(5)</u>

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

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G**

Citrus County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**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 2011-2012* 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 34.

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2011 surveys and the February and June 2012 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.*

1. [Ref. 51] The number of days in term for 157 students in the July 2011 survey and 135 students in the June 2012 survey should have been reported for 8 days rather than 15 days. We propose the following adjustment:

**July 2011 Survey**

**15 Days in Term**

IDEA (K-12), Weighted	(63)
IDEA (PK), Weighted	(5)
IDEA (PK), Unweighted	(2)
Two Miles or More	(87)

**8 Days in Term**

IDEA (K-12), Weighted	63
IDEA (PK), Weighted	5
IDEA (PK), Unweighted	2
Two Miles or More	87

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Citrus County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b><u>June 2012 Survey</u></b>		
<b><u>15 Days in Term</u></b>		
IDEA (K-12), Weighted	(49)	
IDEA (PK), Weighted	(4)	
IDEA (PK), Unweighted	(2)	
Two Miles or More	(80)	
<b><u>8 Days in Term</u></b>		
IDEA (K-12), Weighted	49	
IDEA (PK), Weighted	4	
IDEA (PK), Unweighted	2	
Two Miles or More	<u>80</u>	0
2. [Ref. 56] <u>One student was incorrectly reported for 35 days in term because of a data entry error. The student should have been reported for 90 days in term. We propose the following adjustment:</u>		
<b><u>February 2012 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Two Miles or More	1	
<b><u>35 Days in Term</u></b>		
Two Miles or More	<u>(1)</u>	0
3. [Ref. 52] <u>We noted in our general review of the reported student ridership that two PK students were incorrectly reported in the Two Miles or More ridership category. The students were ESE and eligible to be reported in the IDEA (PK), Unweighted ridership category. We propose the following adjustment:</u>		
<b><u>July 2011 Survey</u></b>		
<b><u>8 Days in Term</u></b>		
IDEA (PK), Unweighted	1	
Two Miles or More	<u>(1)</u>	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Citrus County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

		<u>Students Transported Proposed Net Adjustments</u>
<b><u>Findings</u></b>		
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	1	
Two Miles or More	(1)	0
4. [Ref. 55] <u>We also noted in our general review that route summary reports for two students were missing and could not be located. We propose the following adjustment:</u>		
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
Two Miles or More	(2)	(2)
5. [Ref. 53] <u>The IEP for one student in our sample in the IDEA (K-12), Weighted ridership category did not indicate that the student met at least one of the five criteria required for IDEA-Weighted classification. We noted that the student was eligible for reporting in the Two Miles or More ridership category. We propose the following adjustment:</u>		
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	0
6. [Ref. 54] <u>Eleven elementary and middle grade students (9 of whom were in our sample) were incorrectly reported in the Center to Center (Vocational and Dual Enrollment) ridership category. We noted that 8 of the 11 students (6 of whom were in our sample) were eligible for reporting in the Center to Center (IDEA), Unweighted ridership category. We propose the following adjustment:</u>		
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
Center to Center (IDEA), Unweighted	5	
Center to Center (Vocational and Dual Enrollment)	(7)	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Citrus County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>February 2012 Survey</u>		
<u>90 Days in Term</u>		
Center to Center (IDEA), Unweighted	3	
Center to Center (Vocational and Dual Enrollment)	(4)	(3)
<b>Proposed Net Adjustment</b>		(5)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE H**

Citrus County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation

**RECOMMENDATIONS AND REGULATORY CITATIONS**

For the Fiscal Year Ended June 30, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category and for the correct number of days in term; (2) only students whose transportation is supported by a bus driver’s route report are reported; (3) only ESE students whose need for special transportation services has been properly documented on the students’ IEPs are reported in IDEA-Weighted ridership categories; and (4) students are reported in ridership categories that are appropriate for the students’ grade levels.

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., FS .....Transportation of Public K-12 Students
- Section 1011.68, FS .....Funds for Student Transportation
- Chapter 6A-3, FAC .....Transportation
- Student Transportation General Instructions 2011-2012*

*The accompanying notes are an integral part of this schedule.*

Citrus County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2012

**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 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Citrus County**

For the fiscal year ended June 30, 2012, the District received approximately \$3.7 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2011	21	157
October 2011	143	9,553
February 2012	142	9,105
June 2012	<u>17</u>	<u>135</u>
Total	<u>323</u>	<u>18,950</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., FS .....Transportation of Public K-12 Students
- Section 1011.68, FS .....Funds for Student Transportation
- Chapter 6A-3, FAC .....Transportation

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Citrus County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE B – SAMPLING**

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. 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"*

February 1, 2013

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

**THOMAS KENNEDY**  
DISTRICT 1

**VIRGINIA BRYANT**  
DISTRICT 2

**PATRICIA DEUTSCHMAN**  
DISTRICT 3

**SUSAN HALE**  
DISTRICT 4

**LINDA B. POWERS**  
DISTRICT 5

Re: 2012 FTE Audit Response

Dear Mr. Martin:

The effect of the Full-Time Equivalent (FTE) Audit reflects a net audit adjustment of 2.317 on an unweighted basis and a net audit adjustment of 20.0563 on a weighted basis. The adjustments seemed 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 the most accurate reporting possible. Continuous training and process monitoring will be used to monitor and improve any areas of issues as it comes to reporting especially in the categories of ESOL/ELL, ESE and Career Ed.

Additionally, any type of supplemental needs for the categories in question, such as; matrix review, committees meetings, timely reporting, etc. will be monitored and closely reviewed for proper procedures.

Although there was only one improper notification of an out of field teacher, proper procedures will be monitored so as to ensure compliance.

Student Transportation was also included in the FTE audit that resulted in a net adjustment of a negative 5 students. The areas that were identified in the audit were reviewed and the need for updated process review is needed. Along with that, updating training on reporting and proper paperwork flow is identified as an area to improve. Additional monitoring will take place to ensure proper FTE reporting for the future.

If further information is needed, please contact Kenny Blocker, Assistant Superintendent of Business & Support Services.

Sincerely,

Sandra Himmel  
Superintendent of Schools

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