

**CITRUS COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Sandra C. Himmel served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Thomas Kennedy, Vice Chair from 11-14-17	1
Virginia Bryant, Chair through 11-13-17	2
Douglas A. Dodd, Vice Chair through 11-13-17, Chair from 11-14-17	3
Sandra Counts	4
Linda B. Powers	5

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

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

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**CITRUS COUNTY DISTRICT SCHOOL BOARD
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CITRUS COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DJJ	Department of Juvenile Justice
DIT	Days in Term
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and student transportation, the Citrus County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. Specifically, we noted:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 29 students in our ESOL test. Two (7 percent) of the 29 students in our ESOL test attended charter schools and 2 (67 percent) of the 3 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 39 of the 335 students in our student transportation test, in addition to 30 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 13 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 79.8046 (.4628 applicable to District schools other than charter schools and 79.3418 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 79.3885 (positive .2436 applicable to District schools other than charter schools and negative 79.6321 applicable to charter schools). Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative 67 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$333,745 (negative 79.3885 times \$4,203.95), of which \$1,024 is applicable to District schools other than charter schools and negative \$334,769 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Citrus County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Citrus County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 22 schools other than charter schools, 2 charter schools, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$44.9 million was provided through the FEFP to the District for the District-reported 15,071.96 unweighted FTE as recalibrated, which included 144.44 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School.

The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$3.8 million for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Citrus County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 2017-18* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, the Citrus County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's

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

internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 18, 2019

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2018, the Citrus County District School Board (District) reported to the DOE 15,071.96 unweighted FTE as recalibrated, which included 144.44 unweighted FTE as recalibrated for charter schools, at 22 District schools other than charter schools, 2 charter schools, and 1 virtual education cost center.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (25) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (5,889) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 29 students in our ESOL test.² Two (7 percent) of the 29 students in our ESOL test attended charter schools and 2 (67 percent) of the 3 students with exceptions attended charter schools.

Our populations and tests of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	24	8	4,750	75	7	12,018.6100	59.1592	(66.1609)
Basic with ESE Services	25	8	826	55	3	2,405.8900	45.5601	(8.8765)
ESOL	21	6	61	29	3	118.6900	19.1236	(1.9682)
ESE Support Levels 4 and 5	16	6	119	62	6	105.3000	47.5596	.0041
Career Education 9-12	7	2	<u>133</u>	<u>60</u>	<u>1</u>	<u>423.4700</u>	<u>18.5696</u>	<u>(2.8031)</u>
All Programs	25	8	<u>5,889</u>	<u>281</u>	<u>20</u>	<u>15,071.9600</u>	<u>189.9721</u>	<u>(79.8046)</u>

² For ESOL, the material noncompliance is composed of Findings 5 and 13 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (200, of which 196 are applicable to District schools other than charter schools and 4 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 76 and found exceptions for 4 teachers. Three (4 percent) of the 76 teachers in our test taught at charter schools and 1 (25 percent) of the 4 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	.9682	1.000	.9682
112 Grades 4-8 with ESE Services	(.5316)	1.000	(.5316)
113 Grades 9-12 with ESE Services	.4999	1.001	.5004
130 ESOL	(.9682)	1.212	(1.1735)
254 ESE Support Level 4	(.4683)	3.619	(1.6948)
255 ESE Support Level 5	.4724	5.526	2.6105
300 Career Education 9-12	(.4352)	1.001	(.4356)
Subtotal	(.4628)		.2436

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
103 Basic 9-12	(67.1291)	1.001	(67.1962)
113 Grades 9-12 with ESE Services	(8.8448)	1.001	(8.8536)
130 ESOL	(1.0000)	1.212	(1.2120)
300 Career Education 9-12	(2.3679)	1.001	(2.3703)
Subtotal	(79.3418)		(79.6321)

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	.9682	1.000	.9682
103 Basic 9-12	(67.1291)	1.001	(67.1962)
112 Grades 4-8 with ESE Services	(.5316)	1.000	(.5316)
113 Grades 9-12 with ESE Services	(8.3449)	1.001	(8.3532)
130 ESOL	(1.9682)	1.212	(2.3855)
254 ESE Support Level 4	(.4683)	3.619	(1.6948)
255 ESE Support Level 5	.4724	5.526	2.6105
300 Career Education 9-12	(2.8031)	1.001	(2.8059)
Total	(79.8046)		(79.3885)

- Notes: (1) See NOTE A7.
 (2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C.*)
 (3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0025</u>	<u>#0032</u>	<u>#0121</u>	
102 Basic 4-8	.....	.2418	.....	.2418
103 Basic 9-12	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	(.2418)	.....	(.2418)
254 ESE Support Level 4	.....	.....	(.5000)	(.5000)
255 ESE Support Level 5	(.0072)	.....	.5000	.4928
300 Career Education 9-12	.....	.....	(.4352)	(.4352)
Total	(.0072)	.0000	(.4352)	(.4424)

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Total
		<u>#0162</u>	<u>#0163</u>	<u>#0201</u>	<u>#0216*</u>	
102	.2418	.7264	.....	.....	.....	.9682
103	.0000	.....	.....	.....	(67.1291)	(67.1291)
112	.0000	.....	.....	(.5316)	.....	(.5316)
113	.0000	.....	.1073	.3926	(8.8448)	(8.3449)
130	(.2418)	(.7264)	.....	.....	(1.0000)	(1.9682)
254	(.5000)	.....	(.1073)	.1390	.....	(.4683)
255	.4928	(.0204)	.....	.....	.....	.4724
300	<u>(.4352)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.3679)</u>	<u>(2.8031)</u>
Total	<u>(.4424)</u>	<u>(.0204)</u>	<u>.0000</u>	<u>.0000</u>	<u>(79.3418)</u>	<u>(79.8046)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Citrus County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2017-18* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
Adjustments
(Unweighted FTE)**

Forest Ridge Elementary School (#0025)

1. [Ref. 2501] One ESE student enrolled in the Hospital and Homebound Program was reported for more homebound instruction than was scheduled and authorized by the student's IEP. We propose the following adjustment:

255 ESE Support Level 5	(.0072)	(.0072)
		(.0072)

Inverness Primary School (#0032)

2. [Ref. 3270] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status in ESOL and the teacher had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

Findings	Proposed Net Adjustments (Unweighted FTE)	
<u>Inverness Primary School (#0032)</u> (Continued)		
102 Basic 4-8	.2418	
130 ESOL	<u>(.2418)</u>	<u>.0000</u>
		<u>.0000</u>

Crystal River High School (#0121)

3. [Ref. 12101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

4. [Ref. 12102] The timecard was not available at the time of our examination and could not be subsequently located for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.4352)</u>	<u>(.4352)</u>
		<u>(.4352)</u>

Lecanto Middle School (#0162)

5. [Ref. 16201] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4317	
130 ESOL	<u>(.4317)</u>	.0000

6. [Ref. 16202] One ESE student enrolled in the Hospital and Homebound Program was reported for more homebound instruction than was scheduled and authorized by the student's IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0204)</u>	(.0204)
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7. [Ref. 16270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Reading. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lecanto Middle School (#0162) (Continued)

102 Basic 4-8	.1370	
130 ESOL	<u>(.1370)</u>	<u>.0000</u>

8. [Ref. 16271] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1577	
130 ESOL	<u>(.1577)</u>	<u>.0000</u>
		<u>(.0204)</u>

Lecanto High School (#0163)

9. [Ref. 16301] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1073	
254 ESE Support Level 4	<u>(.1073)</u>	<u>.0000</u>
		<u>.0000</u>

Crest School (#0201)

10. [Ref. 20101] Student course schedules for several students were incorrectly reported. The School's bell schedule supported 1,950 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted differences ranging from 513 CMW to 2,408 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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Findings

Crest School (#0201) (Continued)

11. [Ref. 20102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.5316)	
113 Grades 9-12 with ESE Services	.3926	
254 ESE Support Level 4	<u>.1390</u>	<u>.0000</u>
		<u>.0000</u>

Citrus Mycroschool of Integrated Academics and Technologies (#0216) Charter School

12. [Ref. 21670] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. In addition, the students' parents were not notified of the teacher's out of field status. Since the students involved are cited in Finding No. 13 (Ref. 21601/03/04), we present this disclosure finding with no proposed adjustment.

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13. [Ref. 21601/03/04] School records to evidence the students' attendance or the students' instructional day for 113 students (7 students in our Basic test, 3 students in our Basic with ESE Services test, and 2 students in our ESOL test) reported in the October 2017 and February 2018 reporting survey periods were not available at the time of our examination and could not be subsequently located. The School provided other records, including sign-in and sign-out records; however, these records were not signed attesting to the validity of the information and there was not always specific indication identifying the course or teacher. Further, School staff indicated that the teachers recorded attendance activity in gradebooks; however, no gradebooks were provided to us to support this contention. Consequently, we could not determine the students' actual attendance activity. In addition, exceptions regarding the 2 students (Ref. 21603/04) in our ESOL test disclosed the following: the *ELL Student Plans* were not completed, and ELL Committees were not convened by October 13 to consider the students' continued ESOL placements beyond 3-years from each student's DEUSS. Also, 1 student (Ref. 21603) was assessed as a fluent English reader and the other student's English language proficiency was not assessed (Ref. 21604). Accordingly, we propose the following adjustments:

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
Citrus Mycroschool Of Integrated Academics and Technologies (#0216) Charter School (Continued)		
Ref. 21601		
103 Basic 9-12	(66.1291)	
113 Grades 9-12 with ESE Services	(8.8448)	
300 Career Education 9-12	<u>(2.3679)</u>	(77.3418)
Ref. 21603		
103 Basic 9-12	(.5000)	
130 ESOL	<u>(.5000)</u>	(1.0000)
Ref. 21604		
103 Basic 9-12	(.5000)	
130 ESOL	<u>(.5000)</u>	(1.0000)
		<u>(79.3418)</u>
Proposed Net Adjustment		<u>(79.8046)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Citrus County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the Hospital and Homebound Program for the scheduled instructional time as supported by the students' IEPs; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms; (3) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (4) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is assessed and ELL Committees are convened subsequent to the assessments; (5) *ELL Student Plans* are timely prepared and retained in the students' files; (6) ELL students assessed as English language proficient are either exited from the ESOL Program or ELL Committees are convened to consider the student's continued ESOL placements; (7) student course schedules are reported in accordance with the schools' daily instructional and bell schedules that are retained in readily accessible files; (8) attendance records are properly prepared and retained in accordance with SBE rules, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (9) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (10) parents are timely notified when their children are assigned to teachers teaching out of field; and (11) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503, and 6A-6.0907, FAC, and the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 2017-18

Attendance

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

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

FTE General Instructions 2017-18

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

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

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

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

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

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

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2017-18

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

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

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

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

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

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Citrus County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Citrus County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Citrus County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 22 schools other than charter schools, 2 charter schools, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$44.9 million was provided through the FEFP to the District for the District-reported 15,071.96 unweighted FTE as recalibrated, which included 144.44 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school

students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Forest Ridge Elementary School	1
2. Inverness Primary School	2
3. Crystal River High School	3 and 4
4. Lecanto Middle School	5 through 8
5. Lecanto High School	9
6. Crest School	10 and 11
7. Citrus Mycroschool Of Integrated Academics and Technologies*	12 and 13
8. Citrus Virtual Instruction (Course Offerings)	NA

* Charter School



Sherrill F. Norman, 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

Report on Student Transportation

We have examined the Citrus County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 *FTE General Instructions 2017-18 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Citrus County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

³ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 18, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Citrus County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (323) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (17,662) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	14
IDEA – PK through Grade 12, Weighted	384
All Other FEFP Eligible Students	<u>17,264</u>
Total	<u>17,662</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 39 of 335 students in our student transportation test.⁴

⁴ For student transportation, the material noncompliance is composed of Findings 2, 3, and 4 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated	(3)	-	-
Our tests included 335 of the 17,662 students reported as being transported by the District.	-	39	(38)
In conjunction with our general tests of student transportation we identified certain issues related to 30 additional students.	-	<u>30</u>	<u>(29)</u>
Total	<u>(3)</u>	<u>69</u>	<u>(67)</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 DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Citrus County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The number of DIT for 99 students was incorrectly reported. The students were reported for 4 DIT rather than 12 DIT, in accordance with the District's ESY instructional calendar. We propose the following adjustment:

June 2018 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	65	
All Other FEFP Eligible Students	34	

4 Days in Term

IDEA - PK through Grade 12, Weighted	(65)	
All Other FEFP Eligible Students	<u>(34)</u>	0

2. [Ref. 52] Fifty-three students (24 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category during the July 2017 and the June 2018 reporting survey periods. District staff indicated that this incorrect reporting was due to an isolated data processing error. The students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

July 2017 Survey

4 Days in Term

All Other FEFP Eligible Students (52)

June 2018 Survey

12 Days in Term

All Other FEFP Eligible Students (1) (53)

3. [Ref. 53] The IEPs for 14 students in our test did not authorize ESY services; consequently, the students were not eligible for State transportation funding in the summer reporting survey periods. We propose the following adjustment:

July 2017 Survey

4 Days in Term

All Other FEFP Eligible Students (14) (14)

4. [Ref. 54] Our general tests disclosed that the reported number of buses in operation was overstated by three buses. Specifically, two passenger vans were incorrectly classified as school buses (one in the February 2018 reporting survey period and one in the June 2018 reporting survey period) and a third bus was overstated due to a data entry error when keying in the bus number. In addition, two students (one student was in our test) transported on the passenger vans were incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. Students who are not transported on a school bus are not eligible to be reported in a weighted ridership category; however, we determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2017 Survey

Number of Buses in Operation (1)

February 2018 Survey

Number of Buses in Operation (1)

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1

June 2018 Survey

Number of Buses in Operation (1)

(3)

<u>Findings</u>		Students Transported Proposed Net Adjustments
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	<u>0</u>
Proposed Net Adjustment		<u>(67)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Citrus County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) transportation personnel review the database for completeness and accuracy to ensure that only eligible students are reported for State transportation funding; (3) only ESE students whose IEPs authorize ESY and transportation as a related service are reported for State transportation funding in the summer reporting survey periods; and (4) students transported in vehicles other than a school bus are not reported in a 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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Citrus County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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(2), Florida Statutes.

2. Transportation in Citrus County

For the fiscal year ended June 30, 2018, the District received \$3.8 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	18	152	10
October 2017	139	8,769	1,295
February 2018	139	8,642	1,242
June 2018	<u>27</u>	<u>99</u>	<u>173</u>
Totals	<u>323</u>	<u>17,662</u>	<u>2,720</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS

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

December 18, 2019

Sherrill F. Norman, Auditor General
Claude Pepper Building
111 West Madison Street Tallahassee, FL
32399-1450

Re: Response to Citrus County Schools Audit dated November 20, 2019

We have reviewed the preliminary and tentative report of the examination of Full Time Equivalent (FTE) Students and Student Transportation as reported by the Citrus County School District under the Florida Education Finance Program for the fiscal year ending June 30, 2018.

FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Ref. 2501, Ref. 16202

Plan of Action: Hospital/Homebound services are determined during the IEP meeting based on the level of student need. Teachers are assigned to provide educational services, and a process is in place to ensure that the services match the IEP. A new procedure is being implemented where a district ESE Specialist will verify that the services provided to students match what is being reported. This procedure will ensure that the data reported accurately reflects the services provided.

Ref. 3270, Ref. 16270, Ref. 16271, Ref. 21670

Plan of Action: A monthly report will be generated indicating the out of field status of teachers at each school site. The Human Resources department will attend the monthly assistant principal meetings to provide additional training regarding notification procedures for ELL students to parents and review the monthly report regarding out of field teachers to ensure compliance with this requirement.

Ref. 12101, Ref. 16301, Ref. 20102

Plan of Action: Student Matrix of Services form provides a summary of the level of services during the IEP meeting. School-based ESE Specialists are responsible for the completion of the Matrix. Professional Development on completing the Matrix of Services will be provided on an annual basis, with emphasis on accurately reporting shared students and those on Level 254 or 255.

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THOMAS KENNEDY
DISTRICT 1

VIRGINIA BRYANT
DISTRICT 2

DOUGLAS A. DODD
DISTRICT 3

SANDRA COUNTS
DISTRICT 4

LINDA B. POWERS
DISTRICT 5

Ref. 12102

Plan of Action: The Coordinator of Special Academic Programs will review the procedures for accuracy of timecards for Career Education students with the Cooperative Diversified Education Instructor. A system of checks and balances will be created so that timecards are submitted each month for review by the Coordinator of Special Academic Programs.

Ref. 16201

Plan of Action: Our Elementary and Secondary Program Specialists will now visit the schools as a team. This will ensure that two people always are reviewing the required ESOL compliance documents at each school. In the past, the district-level administrator would review the in-house audit reports each semester. In the future, the district-level Administrator will review the reports after each school visit. If there are any findings at a school, the findings will be reviewed by the district-level administrator. If there are any findings at a school that need to be rectified, the district-level team will schedule a follow-up visit in a timely manner to ensure that all ESOL compliance requirements are met. The follow-up meetings will also include the school Principal in addition to the ESOL team. Finally, the in-house audit process will be utilized for the charter schools in our district.

Ref. 20101

Plan of Action: The District will provide additional training to data secretaries on a quarterly basis specifically focusing on courses schedules matching the school's bell schedule. The administrators at the school will also receive additional training during the monthly Principal and Assistant Principal meetings regarding scheduling and the creation of the school's bell schedule. New procedures have been created along with a checklist for schools to follow.

Ref. 21601/03/04

District Response: The district is in receipt of the auditor's findings; however, we would like to have a hearing with the Florida Department of Education. We respectfully request that the school district not be penalized by taking the entire years FTE.

The Food Services Department has evidence of students receiving lunch while in attendance at the school. According to interviews with the former principal, attendance procedures involved students signing in and out of the front office as well as using a separate sign in sheet for each period of attendance. These sign in sheets were then entered into a database. Mycroschool used their own information system for data rather than using the district managed information system. Additionally, there is evidence from credits earned and diplomas awarded that students attended Mycroschool.

Plan of Action: The district will provide additional oversight to any Charter and Nontraditional schools in Citrus County through quality control measures. Policies and procedures related to attendance, FTE reporting, and ESOL compliance procedures will be reviewed quarterly with each Nontraditional and Charter School in the district. Communication procedures with each school regarding the requirements for attendance, FTE reporting, and ESOL compliance will be conducted via phone, email, and in face-to-face meetings.

STUDENT TRANSPORTATION

Ref. 51

Plan of Action: Additional procedures have been added to the Transportation Survey Process checklist to ensure that the days in term are double checked and transmitted accurately.

Ref 52

Plan of Action: Additional procedures have been added to the Transportation Survey Process checklist to ensure that the membership categories of students are double checked during surveys 1 and 4 to ensure that they are reported accurately for funding.

Ref 53

Plan of Action: Additional procedures have been added to the Transportation Survey Process checklist to ensure that IEP's are double checked to ensure that ESY is required on the IEP. Only those students with a requirement for ESY on their IEP's will be reported for FTE funding. Professional development on the critical need for accurate IEPs will be provided to School-Based ESE Specialists. The process for students to attend ESY will be amended to include a checklist by ESE District Specialists to ensure that each student's IEP describes services that match what is being provided.

Ref 54

Plan of Action: Additional procedures have been added to the Transportation Survey Process checklist to ensure that any students transported by anything other than a school bus are not reported for funding.

Sincerely,



Sandra Himmel
Superintendent of Schools

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