

**CITRUS COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2024



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Sandra Himmel served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Thomas Kennedy, Chair from 11-14-23, Vice Chair through 11-13-23	1
Virginia F. Bryant	2
Douglas A. Dodd, Chair through 11-13-23	3
Sandy B. Counts, Vice Chair from 11-14-23	4
Joseph C. Faherty	5

The team leader was Myla Ustymenko, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at jacquelinebell@aud.state.fl.us or by telephone at (850) 412-2811.

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CITRUS COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
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 teachers and 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 Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and Career Education 9-12, 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, 2024. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 10 of the 99 teachers in our test. None of the teachers in our test taught at charter schools.
- 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	82	3	4%	18	1	6%
ESOL	32	-	0%	8	-	0%
ESE Support Levels 4 and 5	69	-	0%	11	-	0%
Career Education 9-12	44	-	0%	10	-	0%
Totals	<u>227</u>	<u>3</u>		<u>47</u>	<u>1</u>	

Noncompliance related to the reported FTE student enrollment resulted in 40 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.2510 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 19.2051 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative four students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE 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, 2024, was \$5,139.73 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$98,709 (negative 19.2051 times \$5,139.73), all of which is applicable to District schools other than 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 prekindergarten (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 State Board of Education (SBE). The geographic boundaries of the District are those of Citrus County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 25 schools¹ other than charter schools, 1 charter school, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$61.5 million was provided through the FEFP to the District for the District-reported 16,145.83 unweighted FTE as recalibrated, which included 112.14 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.

¹ Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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 Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

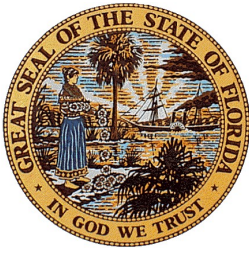
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 and FTE related to Family Empowerment Scholarship Programs.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, 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 \$4.8 million for student transportation as part of the State funding through the FEFP.

² 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. See Note A6. for more information on surveys.

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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 student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024. 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 2023-24* 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 for a direct examination engagement 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 modified 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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, waste, 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 teachers and students in our Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests 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 teachers and reporting errors or records, 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, 2024.

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 waste 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

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.

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 teacher certification and 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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. 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,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
January 7, 2026

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 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, 2024, the Citrus County District School Board (District) reported to the DOE 16,145.83 unweighted FTE as recalibrated, which included 112.14 unweighted FTE as recalibrated for charter schools, at 25 District schools other than charter schools, 1 charter school, 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, 2024. (See NOTE B.) The population of schools (27) included the total number of brick and mortar schools in the District that offered courses, including a charter school, as well as the virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (7,493) 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 include 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 18 of the 82 students in our Basic with ESE Services test,⁴ 8 of the 32 students in our ESOL test,⁵ 11 of the 69 students in our ESE Support Levels 4 and 5 test,⁶ and 10 of the 44 students in our Career Education 9-12 test.⁷ Three (4 percent) of the 82 students in our Basic with ESE Services test attended charter schools and 1 (6 percent) of the 18 students with exceptions attended charter schools. None of the students in our ESOL test, ESE Support Levels 4 and 5 test, and Career Education 9-12 test attended charter schools.

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 4, 5, 14, 17, 18, 19, 25, 26, 27, 30, 31, and 38 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 6, 20, 28, and 35 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 7, 8, 13, 15, 21, 32, 33, and 34 on *SCHEDULE D*.

⁷ For Career Education 9-12, the material noncompliance is composed of Findings 3, 9, 10, 11, and 12 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	26	9	5,840	106	2	12,278.9500	88.1082	22.4128
Basic with ESE Services	27	10	1,374	82	18	3,108.1500	69.2341	(13.4012)
ESOL	17	7	69	32	8	120.3100	22.1407	(6.2078)
ESE Support Levels 4 and 5	14	7	127	69	11	112.4900	55.4499	(4.5372)
Career Education 9-12	7	2	<u>83</u>	<u>44</u>	<u>10</u>	<u>525.9300</u>	<u>19.6546</u>	<u>(1.5176)</u>
All Programs	27	10	<u>7,493</u>	<u>333</u>	<u>49</u>	<u>16,145.8300</u>	<u>254.5875</u>	<u>(3.2510)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (271, all of which are applicable to District schools other than charter schools as only teachers employed by the District are assigned to teach at the charter school) 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 the virtual education cost center 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 10 of the 99 teachers in our test.⁸ None of the 99 teachers in our test taught at the charter school.

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.

⁸ For teachers, the material noncompliance is composed of Findings 2, 16, 22, 23, 24, 29, 36, 37, and 39 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools			
<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	.8333	1.122	.9350
102 Basic 4-8	15.5109	1.000	15.5109
103 Basic 9-12	5.0686	.988	5.0078
111 Grades K-3 with ESE Services	(.4999)	1.122	(.5609)
112 Grades 4-8 with ESE Services	(10.6746)	1.000	(10.6746)
113 Grades 9-12 with ESE Services	(1.2267)	.988	(1.2120)
130 ESOL	(6.2078)	1.208	(7.4990)
254 ESE Support Level 4	(3.4025)	3.706	(12.6097)
255 ESE Support Level 5	(1.1347)	5.707	(6.4757)
300 Career Education 9-12	<u>(1.5176)</u>	1.072	<u>(1.6269)</u>
Subtotal	<u>(3.2510)</u>		<u>(19.2051)</u>
Charter Schools			
<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
103 Basic 9-12	1.0000	.988	.9880
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.988	<u>(.9880)</u>
Subtotal	<u>.0000</u>		<u>.0000</u>
Total of Schools			
<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	.8333	1.122	.9350
102 Basic 4-8	15.5109	1.000	15.5109
103 Basic 9-12	6.0686	.988	5.9958
111 Grades K-3 with ESE Services	(.4999)	1.122	(.5609)
112 Grades 4-8 with ESE Services	(10.6746)	1.000	(10.6746)
113 Grades 9-12 with ESE Services	(2.2267)	.988	(2.2000)
130 ESOL	(6.2078)	1.208	(7.4990)
254 ESE Support Level 4	(3.4025)	3.706	(12.6097)
255 ESE Support Level 5	(1.1347)	5.707	(6.4757)
300 Career Education 9-12	<u>(1.5176)</u>	1.072	<u>(1.6269)</u>
Total	<u>(3.2510)</u>		<u>(19.2051)</u>

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. Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0032</u>	<u>#0042</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.....	1.8215	1.8215
103 Basic 9-12	4.0928	.....	.....	4.0928
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	(.4999)	(.4999)
113 Grades 9-12 with ESE Services	(.7508)	.....	.....	(.7508)
130 ESOL	(2.4300)	.....	(.3216)	(2.7516)
254 ESE Support Level 4	(1.0000)	.....	(1.0000)	(2.0000)
255 ESE Support Level 5	(.6650)	(.3709)	.....	(1.0359)
300 Career Education 9-12	<u>(1.5176)</u>	.....	.....	<u>(1.5176)</u>
Total	<u>(2.2706)</u>	<u>(.3709)</u>	<u>.0000</u>	<u>(2.6415)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u> ¹				Balance Forward
		#0083	#0161	#0171	#0201	
101	.0000	.....	.0910	.7423	.....	.8333
102	1.8215	7.1817	.....	2.8182	.....	11.8214
103	4.0928	.....	.....	.....	.9758	5.0686
111	.0000	.....	.....	(.4999)	.....	(.4999)
112	(.4999)	(5.6971)	.....	(2.0000)	.5001	(7.6969)
113	(.7508)	.....	.....	.....	(.4759)	(1.2267)
130	(2.7516)	(1.0821)	(.0910)	(1.0606)	.....	(4.9853)
254	(2.0000)	(.4025)	.....	.....	(1.0000)	(3.4025)
255	(1.0359)	(.0467)	.....	.....	.....	(1.0826)
300	<u>(1.5176)</u>	.....	.....	.....	.....	<u>(1.5176)</u>
Total	<u>(2.6415)</u>	<u>(.0467)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.6882)</u>

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

Proposed Adjustments¹

<u>No. Program</u>	<u>Brought Forward</u>	<u>#0211</u>	<u>#0215*</u>	<u>#7004</u>	<u>Total</u>
101 Basic K-3	.8333	.....	.....	.....	.8333
102 Basic 4-8	11.8214	3.8323	.....	(.1428)	15.5109
103 Basic 9-12	5.0686	.....	1.0000	.....	6.0686
111 Grades K-3 with ESE Services	(.4999)	.....	.....	.....	(.4999)
112 Grades 4-8 with ESE Services	(7.6969)	(2.9777)	.....	.....	(10.6746)
113 Grades 9-12 with ESE Services	(1.2267)	.....	(1.0000)	.....	(2.2267)
130 ESOL	(4.9853)	(1.2225)	.....	.....	(6.2078)
254 ESE Support Level 4	(3.4025)	.....	.....	.....	(3.4025)
255 ESE Support Level 5	(1.0826)	(.0521)	.....	.....	(1.1347)
300 Career Education 9-12	<u>(1.5176)</u>	.....	.....	.....	<u>(1.5176)</u>
Total	<u>(2.6882)</u>	<u>(.4200)</u>	<u>.0000</u>	<u>(.1428)</u>	<u>(3.2510)</u>

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 2023-24* 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 2023 reporting survey periods and the February and June 2024 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2023 reporting survey period, the February 2024 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.

Districtwide – Attendance Procedures

1. [Ref. 3101, 3202, 4201, 8301, 16101, 17105] Our examination of the attendance record keeping procedures for six schools disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, we noted:

- Substitute teachers did not sign and date attendance rosters attesting to the validity of the recorded attendance. (Ref. 3202)
- Attendance completed by substitute teachers was not retained. (Ref. 4201/16101/17105)
- Attendance was not recorded by all teachers. (Ref. 3101/3202/8301)

Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments.

**Proposed Net
Adjustments
(Unweighted FTE)**

.0000

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Citrus High School (#0031)

2. [Ref. 3170] One teacher taught Language Arts to a class that included an ELL student but had earned only 180 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. Since the student was adjusted in Finding 6 (Ref. 3105), we present this disclosure finding with no proposed adjustment. .0000

3. [Ref. 3102] Two students (one in our Basic test and one in our Career Education 9-12 test) withdrew from dual enrollment courses before the applicable reporting survey periods; consequently, the courses should not have been reported for FEEP funding. We propose the following adjustment:

103 Basic 9-12	(.1390)	(.1390)
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4. [Ref. 3103] School records did not demonstrate that required personnel participated in the annual IEP meeting for one ESE student. We propose the following adjustment:

103 Basic 9-12	.5158	
113 Grades 9-12 with ESE Services	(.5158)	.0000

5. [Ref. 3104] The IEPs for two ESE students did not include evidence that the students’ General Education teachers had participated in the development of the students’ IEPs. We propose the following adjustment:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.5000)	.0000

6. [Ref. 3105] *ELL Student Plans* for five ESOL students were not completed until after the applicable reporting survey periods. We propose the following adjustment:

103 Basic 9-12	2.4300	
130 ESOL	(2.4300)	.0000

7. [Ref. 3106] *Matrix of Services* forms for three ESE students were not reviewed or updated when the students’ IEPs were amended. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.2650	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.2650)	.0000

Findings

Citrus High School (#0031) (Continued)

8. [Ref. 3107] One ESE student was not in attendance during the February 2024 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	(.4000)	(.4000)
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9. [Ref. 3108] Career Education 9-12 courses for one student were incorrectly reported as Basic 9-12. We propose the following adjustment:

103 Basic 9-12	(.2140)	
300 Career Education 9-12	.2140	.0000

10. [Ref. 3109] Four Career Education 9-12 students who participated in OJT were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.4626)	(.4626)
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11. [Ref. 3110] Timecards for three Career Education 9-12 students who participated in OJT were not dated by the students' employers; consequently, we were unable to determine when the employers verified the students' work hours. In addition, one of the students was reported for more work hours than was supported by the student's timecard. We also noted that the timecards for two of the students were not dated by the students. We propose the following adjustment:

300 Career Education 9-12	(.8034)	(.8034)
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12. [Ref. 3111] The timecard for one Career Education 9-12 student who participated in OJT was dated by the student's employer on October 3, 2023, which was prior to the student's documented work hours. In addition, the timecard was not dated by the student. We propose the following adjustment:

300 Career Education 9-12	(.4656)	(.4656)
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(2.2706)

Inverness Primary School (#0032)

13. [Ref. 3201] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student's IEP. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Inverness Primary School (#0032)</u> (Continued)		
255 ESE Support Level 5	(.3709)	(.3709)
		(.3709)
<u>Inverness Middle School (#0042)</u>		
14. [Ref. 4202] The IEPs for two ESE students did not include evidence that the students' General Education teachers had participated in the development of the students' IEPs. In addition, one of the student's school records did not demonstrate that required personnel had participated in the IEP amendment. We propose the following adjustment:		
102 Basic 4-8	1.4999	
112 Grades 4-8 with ESE Services	(1.4999)	.0000
15. [Ref. 4203] The <i>Matrix of Services</i> form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
16. [Ref. 4270] 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 School Board to teach these students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status. In addition, the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:		
102 Basic 4-8	.3216	
130 ESOL	(.3216)	.0000
		.0000
<u>Crystal River Middle School (#0083)</u>		
17. [Ref. 8302] The IEPs for five ESE students did not include evidence that the students' General Education teachers had participated in the development of the students' IEPs. We propose the following adjustment:		
102 Basic 4-8	3.4947	
112 Grades 4-8 with ESE Services	(3.4947)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Crystal River Middle School (#0083) (Continued)

18. [Ref. 8303] The IEP for one ESE student, covering the October 2023 reporting survey period, was not available at the time of our examination and could not be subsequently located. We also noted that the student’s IEP covering the February 2024 reporting survey period did not include the meeting participants’ signatures to attest to their participation. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

19. [Ref. 8304] One ESE student was incorrectly reported in Basic 4-8. The student’s entire schedule should have been reported in Basic with ESE Services 4-8. We propose the following adjustment:

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

20. [Ref. 8305] The *ELL Student Plan* for one student was not completed until April 9, 2024, which was after the February 2024 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.8358	
130 ESOL	<u>(.8358)</u>	.0000

21. [Ref. 8306/07] The instructional minutes for two ESE students enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time provided to the students. We propose the following adjustments:

<u>Ref. 8306</u>		
255 ESE Support Level 5	(.0067)	(.0067)

<u>Ref. 8307</u>		
255 ESE Support Level 5	(.0400)	(.0400)

22. [Ref. 8370] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of 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:

102 Basic 4-8	.2463	
130 ESOL	<u>(.2463)</u>	.0000

Findings

Crystal River Middle School (#0083) (Continued)

23. [Ref. 8371] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role), but was instead assigned to fill in for a teacher on an extended leave, providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55 (1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	2.1049	
112 Grades 4-8 with ESE Services	(1.7024)	
254 ESE Support Level 4	<u>(.4025)</u>	<u>.0000</u>
		<u>(.0467)</u>

Lecanto Primary School (#0161)

24. [Ref. 16170] One teacher taught a Reading course that included an ELL student but was not properly certified to teach an ELL student and was not approved by the School Board to teach this student out of field. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Lecanto Primary School (#0161)</u> (Continued)		
101 Basic K-3	.0910	
130 ESOL	<u>(.0910)</u>	<u>.0000</u>
		<u>.0000</u>

Hernando Elementary School (#0171)

25. [Ref. 17101] The IEP for one ESE student did not include evidence that the student’s General Education teacher had participated in the development of the student’s IEP. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>

26. [Ref. 17102] The EP Meeting Participants’ page for one ESE student reported in the Gifted Program was not available at the time of our examination and could not be subsequently located. Consequently, we were unable to determine whether the appropriate personnel had participated in the meeting. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>

27. [Ref. 17103] The IEP for one ESE student was not completed until December 7, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4999	
111 Grades K-3 with ESE Services	<u>(.4999)</u>	<u>.0000</u>

28. [Ref. 17104] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8182	
130 ESOL	<u>(.8182)</u>	<u>.0000</u>

29. [Ref. 17170/71] Two teachers taught Reading courses that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach these students out of field. In addition, the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Findings</u>			Proposed Net Adjustments (Unweighted FTE)
Hernando Elementary School (#0171) (Continued)			
<u>Ref. 17170</u>			
101 Basic K-3		.0606	
130 ESOL		<u>(.0606)</u>	.0000
<u>Ref.17171</u>			
101 Basic K-3		.1818	
130 ESOL		<u>(.1818)</u>	.0000
			<u>.0000</u>
<u>Crest School (#0201)</u>			
30. [Ref. 20101] School records for one ESE student did not demonstrate that required personnel had participated in the student’s amended IEP. We propose the following adjustment:			
103 Basic 9-12		.2320	
113 Grades 9-12 with ESE Services		<u>(.2320)</u>	.0000
31. [Ref. 20102] The IEP for one ESE student did not include evidence that the student’s General Education teacher had participated in the development of the student’s IEP. We propose the following adjustment:			
103 Basic 9-12		.7438	
113 Grades 9-12 with ESE Services		<u>(.7438)</u>	.0000
32. [Ref. 20103] The <i>Matrix of Services</i> form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
113 Grades 9-12 with ESE Services		.4999	
254 ESE Support Level 4		<u>(.4999)</u>	.0000
33. [Ref. 20104] The <i>Matrix of Services</i> form for one ESE student was not reviewed until October 16, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:			
112 Grades 4-8 with ESE Services		.5001	
254 ESE Support Level 4		<u>(.5001)</u>	.0000
			<u>.0000</u>

Findings

Citrus Springs Middle School (#0211)

34. [Ref. 21101] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. We propose the following adjustment:

102 Basic 4-8	(.3679)	
255 ESE Support Level 5	<u>(.0521)</u>	(.4200)

35. [Ref. 21103] The English language proficiency for one ELL student was not assessed, and an ELL Committee was not convened within 30 school days prior to one 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	.4075	
130 ESOL	<u>(.4075)</u>	.0000

36. [Ref. 21170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited, temporary role), but was instead assigned to fill in for a teacher on extended leave, providing direct instructional services to students.

Sections 1010.215(1)(a) and 1012.01(2), Florida Statutes, provide, that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55 (1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Citrus Springs Middle School (#0211) (Continued)

102 Basic 4-8	3.0780	
112 Grades 4-8 with ESE Services	(2.3445)	
130 ESOL	<u>(.7335)</u>	.0000

37. [Ref. 21171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Math 6-12. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.7147	
112 Grades 4-8 with ESE Services	(.6332)	
130 ESOL	<u>(.0815)</u>	.0000
		<u>(.4200)</u>

Academy of Environmental Science (#0215) Charter School

38. [Ref. 21501] The IEP Meeting Participants’ page for one ESE student indicated that planning notes were provided by the general education teacher; however, the notes were not available at the time of our examination and could not be subsequently located. Consequently, we were unable to determine whether the appropriate personnel participated in the meeting. In addition, we noted that the student’s parents were not notified of the IEP Meeting. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000
		<u>.0000</u>

Citrus eSchool (#7004)

39. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades English but taught a course that required certification in English Grades 6-12. In addition, the students’ parents were not notified of the teacher’s out-of-field status. Since the students taking the course were reported in the Basic education category, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments. .0000

40. [Ref. 700401] One virtual education student in our Basic test was reported for two courses that were not successfully completed. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
Citrus eSchool (#7004) (Continued)		
102 Basic 4-8	(.1428)	(.1428)
		(.1428)
Proposed Net Adjustment		<u>(3.2510)</u>

SCHEDULE E

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS

Citrus County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) staff oversights (Findings 1 through 16, 19 through 22, 24, 25, 27, 29, 34 through 36, and 39); (2) lack of established procedure (Findings 17, 18, 26, 28, and 40); (3) teacher shortages (Findings 23 and 36); (4) staff oversights at prior school (Finding 38), and (5) human error (Finding 37).

Although requested, District management did not provide causes for Findings 30 through 33.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) only students who are enrolled and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (3) students' EPs or IEPs are retained and timely document the services to be provided and the participation of all required participants, including evidence that the students' parents were invited to participate; (4) *ELL Student Plans* are timely prepared and dated, include the student's complete course schedule, are accurate concerning services or supports to be provided, and retained in readily accessible files; (5) procedures for the preparation of students' *Matrix of Services* forms are enhanced and properly followed to ensure that ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review if applicable (i.e., are less than 3 years old), when students' IEPs are prepared or reviewed, and are retained in readily accessible files; (6) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (7) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs and in accordance with the instructional time consistently provided as evidenced on the teacher homebound contact logs; (8) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (9) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments; (10) only virtual education courses that are timely completed are reported for FEFP funding; (11) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field if eligible (i.e., hold a valid State certificate), and the students' parents are timely notified of a teacher's out-of-field assignment;

and (12) teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with 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 2023-24

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 2023-24

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 2023-24

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 25 schools other than charter schools, 1 charter school, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$61.5 million was provided through the FEFP to the District for the District-reported 16,145.83 unweighted FTE as recalibrated, which included 112.14 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. 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, FTE related to the Family Empowerment Scholarship Programs are 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 and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to Family Empowerment Scholarship Programs.

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 Surveys

The 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 determination of the FTE membership for a period of 1 week. The surveys for the 2023-24 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 10 through 14, 2023; Survey 2 was performed October 9 through 13, 2023; Survey 3 was performed February 5 through 9, 2024; and Survey 4 was performed June 10 through 14, 2024.

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, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-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*

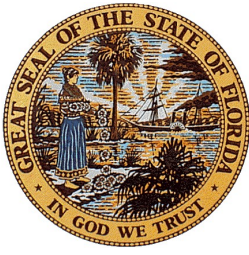
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

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, 2024. 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>Finding(s)</u>
Districtwide – Attendance Procedures	1
1. Citrus High School	2 through 12
2. Inverness Primary School	13
3. Inverness Middle School	14 through 16
4. Crystal River Middle School	17 through 23
5. Lecanto Primary School	24
6. Hernando Elementary School	25 through 29
7. Crest School	30 through 33
8. Citrus Springs Middle School	34 through 37
9. Academy of Environmental Science*	38
10. Citrus eSchool	39 and 40

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
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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, 2024. 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 2023-24 (Appendix G)* 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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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, waste, 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

In our opinion, the Citrus County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

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 weaknesses⁹ 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 waste 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. 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 G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The 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.

⁹ 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.

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
January 7, 2026

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 to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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, 2024. (See NOTE B.) The population of vehicles (290) 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 2023 and February and June 2024 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (17,090) 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	4
IDEA – PK through Grade 12, Weighted	375
All Other FEFP Eligible Students	<u>16,711</u>
Total	<u>17,090</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.

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	(2)	-	-
In conjunction with our general tests of student transportation we identified certain issues related to 4 additional students	-	<u>4</u>	<u>(4)</u>
Totals	<u>(2)</u>	<u>4</u>	<u>(4)</u>

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

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the 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 2023-24 (Appendix G)* 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

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 2023 reporting survey periods and the February and June 2024 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 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 53] Our general tests disclosed that the reported number of buses in operation was overstated by two buses. In the October 2023 reporting period, the number of buses in operation was overstated by one bus. In the February 2024 reporting period, one passenger van was incorrectly classified as a school bus. We propose the following adjustments:

October 2023 Survey

Number of Buses in Operation (1)

February 2024 Survey

Number of Buses in Operation (1)
(2)

**Students
Transported
Proposed Net
Adjustments**

0

2. [Ref. 51] Our general tests disclosed that 16,977 students were reported for an incorrect number of DIT. Of the 16,977 students, 8,625 were reported for 88 DIT in the October 2023 reporting survey period rather than 86 DIT, and 8,352 students were reported for 90 DIT in the February 2024 reporting survey period rather than 92 DIT in (*Finding Continues on Next Page*)

Findings

accordance with the District’s respective instructional calendars. We propose the following adjustments:

October 2023 Survey

88 Days in Term

Teenage Parents and Infants	(2)	
IDEA - PK through Grade 12, Weighted	(136)	
All Other FEFP Eligible Students	(8,487)	

86 Days in Term

Teenage Parents and Infants	2	
IDEA - PK through Grade 12, Weighted	136	
All Other FEFP Eligible Students	8,487	

February 2024 Survey

92 Days in Term

Teenage Parents and Infants	2	
IDEA - PK through Grade 12, Weighted	133	
All Other FEFP Eligible Students	8,217	

90 Days in Term

Teenage Parents and Infants	(2)	
IDEA - PK through Grade 12, Weighted	(133)	
All Other FEFP Eligible Students	<u>(8,217)</u>	0

3. [Ref. 52] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the student was classified as a student with disabilities under IDEA or that the student’s parents were enrolled in the Teenage Parent Program. We propose the following adjustment:

October 2023 Survey

86 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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4. [Ref. 54] Our general review of transportation records disclosed that the ridership of three students was not properly supported for State transportation funding. Specifically, we noted that one student was reported on a bus driver report that was not appropriately signed and dated by the bus driver, and two students were reported as riding the bus on dates that were after the dates the bus driver signed the bus report attesting to the accuracy of the reported ridership. We propose the following adjustments:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2023 Survey		
<u>86 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
February 2024 Survey		
<u>92 Days in Term</u>		
All Other FEFP Eligible Students	(2)	(3)
Proposed Net Adjustment		(4)

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Citrus County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to human error (Findings 1 through 4).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and clear documentation is retained to support that reporting; (2) the number of DIT is accurately reported; (3) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; and (4) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily accessible files.

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 2023-24 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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 to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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, 2024, the District received \$4.8 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 2023	26	56	334
October 2023	119	8,625	1,078
February 2024	119	8,352	1,042
June 2024	<u>26</u>	<u>57</u>	<u>408</u>
Totals	<u>290</u>	<u>17,090</u>	<u>2,862</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

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, 2024. 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



CITRUS COUNTY SCHOOLS

Dr. Scott Hebert, Superintendent

THOMAS KENNEDY
DISTRICT 1

KENNETH FRINK
DISTRICT 2

DOUGLAS A. DODD
DISTRICT 3

SANDRA COUNTS
DISTRICT 4

JOSEPH C. FAHERTY
DISTRICT 5

January 7, 2026

Ms. Sherrill F. Norman, CPA Auditor General
Claude Denson Pepper Building, Suite G74 111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Jacqueline Bell, CPA

Dear Ms. Norman,

In connection with your examination of the district's full-time (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP), which we understand was made for the purpose of rendering opinions concerning the District's compliance with applicable State requirements for the FEFP for the fiscal year ended June 30, 2024, we make the following representations:

Reference Number 3101, 3202, 4201, 8301, 16101, 17105

Plan of Action:

The Information Services Administrator will obtain the names of the designated staff members charged with overseeing accurate attendance record keeping. The staff members will be required to attend training bi-annually. Annual training will be required for all staff that have attendance editing access and/or before receiving editing access.

Reference Number 3170, 8370

Plan of Action:

The district Federal Programs Department is monitoring completion of required in-service training points for instructional staff. Designated Federal Programs staff monitor and notify school administrators of instructional staff progress. In addition, the designated staff will ensure instructional staff have access to courses for completion of in-service training in order to remain in compliance. The Human Resources Administrative Team, in collaboration with the District Federal Programs Department, will update and enhance the current targeted training to school administrators who are responsible for ELL/ESOL compliance. Instructional staff identified as being at risk of not meeting ESOL compliance requirements shall be counseled by their administrators to address deficiencies and ensure timely corrective action.

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Reference Number 3102**Plan of Action:**

The District Student Services Administration will train the school counselors to confirm students are still enrolled in dual enrollment courses prior to survey. In addition, The Informational Services Team will add verification of dual enrollment courses to the survey checklist for data staff at the school site. This will ensure that the data staff at the school and school counselors are both verifying enrollment, so the courses are reported accurately.

Reference Number 3103, 3104, 4202, 8302, 8303, 17101, 17102, 20101, 20102, 21501**Plan of Action:**

District Exceptional Student Education Administrators will retrain ESE Specialists on the appropriate use and process for an IEP Amendment versus an IEP Annual Review. A component of this training will include appropriate meeting participants and notification procedures for the participants in the IEP meeting. This will occur during onboarding training for new ESE Specialists and at least annually for veteran ESE Specialists.

Reference Number 3105, 8305**Plan of Action:**

Information Services Team will provide the ELL Student List to school data staff, school administrators, and District Federal Programs Administrators one month prior to date certain of each survey and again one week before. The district Federal Programs Department that provides school ELL/ESOL support adjusted the timeline for plan completion to one month sooner to ensure all plans are addressed according to requirements. In addition, the Federal Programs Department have implemented four work sessions (one each quarter) for school administrators to review ELL plans and requirements with district staff support.

Reference Number 3107**Plan of Action:**

The Information Services Team will review the Absence Occurrence Report to identify students that were ineligible for funding and notify the schools that they must correct the data. School data staff will be responsible for correcting the data at the school level.

Reference Number 3108**Plan of Action:**

The Information Services Team will provide a report to verify the students coded with CTE courses to the District CTE Department. A signature from the Director of CTE will be required before final submission.

Reference Number 3109**Plan of Action:**

The previous training was reviewed and revised to improve procedures for instructors that work with CDE students. Copies of timecards and the summary sheet of all students in CDE are reviewed by CDE instructors. Improvements have already been implemented for CDE instructors to meet with school data personnel to discuss discrepancies of required hours. Student schedules are adjusted as appropriate to reflect actual hours worked.

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Reference Number 3110, 3111**Plan of Action:**

The previous training was reviewed and revised to improve procedures for instructors that work with CDE students. In current procedures, CDE teachers spend more time with students explaining the requirements of the CDE course. Copies of timecards and the summary sheet of all students in CDE are reviewed by CDE instructors. Improvements have already been implemented for CDE instructors to meet with school data personnel to discuss discrepancies of required hours. Student schedules are adjusted as appropriate to reflect actual hours worked. CDE teachers verify each card when submitted and return all cards completed incorrectly to the students for corrections by the employer. Timecards were restructured to add emphasis to signature and date requirements.

Reference Number 3201, 8306, 8307, 21101**Plan of Action:**

The Exceptional Student Education Department is implementing a self-monitoring process in which a district staff member will be assigned to review HHP student schedules and IEPs to ensure accuracy. The Information Services Team will review FTE HHP minutes for any anomalies and provide the report to the Director of Exceptional Student Education at least two weeks prior to the final survey due date.

Reference Number 3106, 4203, 20103, 20104**Plan of Action:**

An administrator and other staff from the district Exceptional Student Education Department are scheduled to attend Matrix of Services training through a Florida Department of Education IDEA funded project. These staff members will retrain ESE Specialists on the appropriate procedure and development of the Matrix of Services. This will occur during onboarding training for new ESE Specialists and at least annually for veteran ESE Specialists.

Reference Number 4270, 16170, 17170, 17171**Plan of Action:**

The Human Resources Administration Team will increase the number of meetings with school administrators to review each teacher's current certifications and any out-of-field educators. The Human Resources Administrative Team, in collaboration with the District Federal Programs Department, will conduct quarterly meetings to review ELL/ESOL out-of-field assignments, monitor compliance, and document corrective measures. The Human Resources Administrative Team, in collaboration with the District Federal Programs Department, will update and enhance the current targeted training to school administrators who are responsible for ELL/ESOL out-of-field documentation. To support accuracy and ensure timely compliance with ELL/ESOL applicable requirements, examples parent notifications will be provided as reference materials. The Human Resources Team will work collaboratively with the district Federal Programs Department to ensure that educators have access to ELL/ESOL courses to remain in compliance. Educators identified as being at risk of not meeting ESOL compliance requirements will be counseled by their administrators to address deficiencies and ensure timely corrective action.

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Reference Number 8304**Plan of Action:**

The district Exceptional Student Education staff will run reports with service minutes, that include students with an EP, to locate any discrepancies. These will be shared with ESE Specialists who will work on corrections with the school-based data entry staff.

Reference Number 8371, 21170**Plan of Action:**

The Human Resources Administrative Team will implement targeted training for school administrators to ensure full understanding and compliance with the restrictions applicable to substitute teachers who are not certified through the Florida Department of Education (FLDOE). To reinforce compliance, the Human Resources Administrative Team will distribute quarterly email communications to school administrators reminding them of these requirements. In addition, the Human Resources Administrative Team will continue to actively recruit certified educators through multiple strategic initiatives, including social media recruitment campaigns, participation in in-person and virtual career fairs, organizational job postings, paraprofessional-to-teacher pathway programs, and collaborative partnerships with Florida colleges and universities. The Human Resources Team will engage with the Human Resources Departments of comparable counties to collaborate on best practices and strategies to maintain compliance.

Reference Number 8303, 17103**Plan of Action:**

The ESE Minutes with Cost Factors report will be reviewed by the Information Services Team for each school highlighting the students that are expired or will expire before date certain of that survey. This report will be provided to school data staff, school administrator, and district ESE Administrator one month prior to survey week.

Reference Number 17104**Plan of Action:**

The district Federal Programs Department now utilizes an electronic platform to electronically store a copy of ELL student plans to be accessed more easily. A system has also been developed for school-based administrators to maintain a backup copy of the plan in a district network location.

Reference Number 21103**Plan of Action:**

The Federal Programs Department will monitor assessment dates of students to ensure appropriate timeline completion dates are maintained. This process will be enhanced for more efficiency and effectiveness through the use of a new Student Information System. In addition, the Federal Programs Department have implemented four work sessions (one each quarter) for school administrators to review ELL plans and requirements with district staff support. The Information Services Team will provide the ELL Student List to the school data staff, school administrators, and district Federal Programs Administrator one month prior to date certain of that survey and again one week before date certain of that survey.

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Reference Number 21171, 700470**Plan of Action:**

The Human Resources Administration Team will increase the number of meetings with school administrators to review each teacher's current certifications and any out-of-field educators. The Human Resources Administrative Team will update and enhance the current targeted training to school administrators who are responsible for certification compliance and out-of-field documentation. To support accuracy and ensure timely compliance with subject area compliance requirements, examples of parent notifications will be provided as reference materials. The Human Resources Team will review School Board agendas and school newsletters to ensure that all information regarding out-of-field assignments is accurate, current, and in compliance with applicable policies and regulations. The Human Resources Team will provide school administrators with a comprehensive report detailing each educator's current certifications, ensuring accurate and up-to-date information for administrative review and oversight. Educators identified as being at risk of not meeting their subject area certification compliance requirements will be counseled by their administrators to address deficiencies and ensure timely corrective action.

Reference Number 700401**Plan of Action:**

The Information Services Team will first cross-reference the report to validate the data. It will then be provided to the school administrator at least two weeks prior to the survey deadline. A signature from the school administrator will be required to the Information Services Team before final submission is made to FLDOE.

Reference Number 53**Plan of Action:**

The Information Services Team will provide final reports to the Director of Transportation at least two weeks prior to the survey due date for their department to review. A signature from the Director of Transportation will be required before final submission is made to FLDOE.

Reference Number 51**Plan of Action:**

The Information Services Team has since implemented a system of cross-checking the dates entered for the calendar year and when revisions are necessary due to school closures. Additionally, a report will be shared with the Director of Transportation showing the DIT for each survey for their review.

Reference Number 52**Plan of Action:**

The Transportation Department district staff members will compare and confirm membership categories using the district Student Management System with the membership category on the ridership lists provided by the ESE Department. This verification item has been added to the Transportation Department's written procedure and included in the checklist.

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Reference Number 54

Plan of Action:

The Transportation Department added to our written procedure and checklist for district routing personnel to verify signatures and correct dates when drivers turn in their attendance rosters. Another verification step added to written procedures and checklist is to confirm students are not reported on more than one bus.

Sincerely,



Dr. Scott Hebert
Superintendent of Schools

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