

**COLUMBIA COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2012



BOARD MEMBERS AND SUPERINTENDENT

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

<u>Member</u>	<u>District No.</u>
Linard Johnson, Chair to 11-21-11	1
Charles H. Maxwell	2
Steve Nelson, Vice Chair to 11-21-11, Chair from 11-22-11	3
Keith Hudson	4
Glenn J. Hunter, Vice Chair from 11-22-11	5
Michael F. Millilkin, Superintendent	

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

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

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2012

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

Columbia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE 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 missing and could not be located for students in ESE Support Levels 4 and 5, the Columbia County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2012:

- Ten of the 45 teachers in our sample did not meet State requirements governing 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.
- Four of the 33 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 15 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .0304 but has a potential impact on the District's weighted FTE of a negative 8.7744. Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of a negative 26 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Columbia County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$30,528 (negative 8.7744 times \$3,479.22).

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

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

SCHOOL DISTRICT OF COLUMBIA COUNTY

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 16 schools serving prekindergarten through twelfth grade students, reported 9,710.03 unweighted FTE for those students, and received approximately \$34.6 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$2.1 million for student transportation as part of the State funding through FEFP.



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

INDEPENDENT AUDITOR'S REPORT COLUMBIA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated October 31, 2012, that the Columbia County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2011-12* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

COMPLIANCE

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Ten of the 45 teachers in our sample did not meet State requirements governing 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.¹

2. Students

Four of the 33 students in our ESE Support Levels 4 and 5 sample² had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5, the Columbia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012.

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

¹For teachers, see SCHEDULE D, Finding Nos. 1, 3, 5, 6, 8, 9, 11, and 14.

²For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 2, 7, 13, and 15.

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.³ 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 missing and could not be located for students in ESE Support Levels 4 and 5. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies³ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
April 18, 2013

³ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Columbia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 9,710.03 unweighted FTE at 16 schools to the Department of Education for the fiscal year ended June 30, 2012.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of schools (16) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (5,656) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	15	7	4,595	85	0	7,560.3800	75.7216	.9110
Basic with ESE Services	16	7	949	50	0	1,738.1400	44.1951	4.0884
ESOL	12	7	57	28	3	54.4100	20.2162	(1.7552)
ESE Support Levels 4 and 5	11	5	44	33	4	49.3900	21.3454	(3.2746)
Career Education 9-12	2	1	<u>11</u>	<u>10</u>	<u>0</u>	<u>307.7100</u>	<u>1.7258</u>	<u>.0000</u>
All Programs	16	7	<u>5,656</u>	<u>206</u>	<u>7</u>	<u>9,710.0300</u>	<u>163.2041</u>	<u>(.0304)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Columbia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (125) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. From the population of teachers, we sampled 45 and found exceptions for 10 of those teachers.

PROPOSED ADJUSTMENTS

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

Section 2 of the General Appropriations Act for the 2011-12 fiscal year (Chapter 2011-69, Laws of Florida) established the cost factors for that fiscal year as shown on SCHEDULE B. Generally, the cost factors are greater than or equal to 1.000, with Basic education cost factors being the lowest. However, for the 2011-12 fiscal year, the cost factor for Career Education 9-12 was 0.999. Chapter 2012-133, Laws of Florida, in part, amended Section 1011.62(13)(b), Florida Statutes, to add language providing that, beginning with the 2011-12 fiscal year, an audit adjustment may not result in the reclassification of special program FTE to basic program FTE if the special program cost factor is less than the basic program cost factor. Accordingly, for instances of noncompliance involving teachers not being properly certified and teaching Career Education 9-12 students out of field or parents of the students not being notified of the teachers' out-of-field status, we have presented disclosure Findings with no proposed adjustments. (See SCHEDULE D, Finding No. 1.)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Columbia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	.2250	1.102	.2480
102 Basic 4-8	.2084	1.000	.2084
103 Basic 9-12	.4776	1.019	.4867
111 Grades K-3 with ESE Services	2.4650	1.102	2.7164
112 Grades 4-8 with ESE Services	1.1234	1.000	1.1234
113 Grades 9-12 with ESE Services	.5000	1.019	.5095
130 ESOL	(1.7552)	1.161	(2.0378)
254 ESE Support Level 4	(3.0000)	3.550	(10.6500)
255 ESE Support Level 5	(.2746)	5.022	(1.3790)
Total	(.0304)		(8.7744)

¹ See NOTE A6.

² These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

³ Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0031</u>	<u>#0071</u>	
101 Basic K-3	.....	.....	.2250	.2250
102 Basic 4-8	.....	.1584	.....	.1584
103 Basic 9-12	.4776	.....	.....	.4776
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.1584	.....	.1584
113 Grades 9-12 with ESE Services	.5000	.....	.....	.5000
130 ESOL	(.2334)	(.3168)	(.2250)	(.7752)
254 ESE Support Level 4	(.5000)	.....	.....	(.5000)
255 ESE Support Level 5	<u>(.2442)</u>	.....	<u>(.0304)</u>	<u>(.2746)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.0304)</u>	<u>(.0304)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>			<u>Total</u>
		<u>#0141</u>	<u>#0261</u>	<u>#0291</u>	
101	.2250	.....	.....	.....	.2250
102	.1584	.0500	.....	.....	.2084
103	.4776	.....	.....	.....	.4776
111	.0000	.....	1.9650	.5000	2.4650
112	.1584	.4650	.5000	.....	1.1234
113	.5000	.....	.....	.....	.5000
130	(.7752)	(.5150)	(.4650)	.....	(1.7552)
254	(.5000)	.....	(2.0000)	(.5000)	(3.0000)
255	<u>(.2746)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.2746)</u>
Total	<u>(.0304)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0304)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2011-12* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5, the Columbia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 15.

Findings

Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Columbia High School (#0011)

1. [Ref. 1170/71] Two teachers were not properly certified and were not approved by the School Board to teach Career Education courses out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We present this disclosure Finding with no proposed adjustments.

**Proposed Net
Adjustments
(Unweighted FTE)**

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Columbia High School (#0011)

2. [Ref. 1101] There was no evidence that the Matrix of Services form for one ESE student had been reviewed and updated when the student's new IEP was prepared in February 2012. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

3. [Ref. 1172/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 1172) was certified in Biology, Elementary Education, Mathematics, General Science, and Middle Grades but taught courses that required certification in Art, Spanish, Reading, English, Physical Education, Social Science, Television Production, Business Education, and Law Enforcement and the other teacher (Ref. 1173) was certified in Mathematics but taught courses that required certification in Physics. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 1172</u>		
103 Basic 9-12	.2442	
255 ESE Support Level 5	<u>(.2442)</u>	.0000
 <u>Ref. 1173</u>		
103 Basic 9-12	.2334	
130 ESOL	<u>(.2334)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Richardson Middle School (#0031)

4. [Ref. 3101] The course schedule for one ESE student in our ESOL sample incorrectly included a portion of the student’s instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.1584	
130 ESOL	<u>(.1584)</u>	.0000

5. [Ref. 3170] One teacher was not properly certified and was not approved by the School Board to teach ELL students out of field until November 8, 2011, which was after the October 2011 survey. We also noted that: (a) the parents of the ELL student were not notified of the teacher’s out-of-field status, and (b) the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.0792	
130 ESOL	<u>(.0792)</u>	.0000

6. [Ref. 3171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Biology but taught courses that required certification in Earth Space Science. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0792	
130 ESOL	<u>(.0792)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Melrose Park Elementary School (#0071)

7. [Ref. 7101] One homebound ESE student was placed into the Hospital and Homebound Program during the October 2011 survey but did not begin to receive those services until after the reporting survey. Consequently, the student should not have been reported with the survey's results. We propose the following adjustment:

255 ESE Support Level 5	(.0304)	(.0304)
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8. [Ref. 7170] One teacher taught Primary 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 such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.2250	
130 ESOL	(.2250)	.0000
		(.0304)

Summers Elementary School (#0141)

9. [Ref. 14170] One teacher was not properly certified and was not approved by the School Board to teach ELL students out of field until November 8, 2011, which was after the October 2011 survey. We also noted that the parents of the ELL student were not notified of the teacher's out-of-field status until November 14, 2011. Since the student is cited in Finding No. 10 (Ref. 14101), we present this disclosure Finding with no proposed adjustment.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Summers Elementary School (#0141) (Continued)

10. [Ref. 14101] The course schedule for one ESE student in our ESOL sample incorrectly included a portion of the student’s instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE.

We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4650	
130 ESOL	<u>(.4650)</u>	.0000

11. [Ref. 14171] One teacher taught Primary 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 such students out of field. We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status.

We propose the following adjustment:

102 Basic 4-8	.0500	
130 ESOL	<u>(.0500)</u>	.0000
		<u>.0000</u>

Columbia City Elementary School (#0261)

12. [Ref. 26101] The course schedule for one ESE student in our ESOL sample incorrectly included a portion of the student’s instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE.

We propose the following adjustment:

111 Grades K-3 with ESE Services	.4650	
130 ESOL	<u>(.4650)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Columbia City Elementary School (#0261) (Continued)

13. [Ref. 26102] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

14. [Ref. 26170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that also required the Prekindergarten Disabilities Endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
		.0000

Pinemount Elementary School (#0291)

15. [Ref. 29101] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

Proposed Net Adjustment (.0304)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Columbia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESE Support Levels 4 and 5; (2) ESE students in ESE Support Levels 4 and 5 are reported in accordance with the students' *Matrix of Services* forms; (3) only homebound ESE students who are actually receiving services during the reporting survey are included with the survey's results; (4) there is evidence that the students' *Matrix of Services* forms are reviewed and updated when the students' IEPs are prepared; (5) when appropriate, ESE students' schedules are reported entirely in ESE Programs; (6) teachers are either properly certified, or if out of field, are timely approved by the School Board to teach out of field; (7) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; and (8) ESOL teachers earn their in-service training points 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 governing FTE and FEFP.

REGULATORY CITATIONS

Reporting

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

Attendance

- Section 1003.23, FS Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records
- Rule 6A-1.04513, FAC Maintaining Auditable FTE Records

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Columbia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS (Continued)

Attendance (Continued)

FTE General Instructions 2011-12

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), FS Education for Speakers of Other Languages

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

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

Rule 6A-6.0903, FAC Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners

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

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2011-12

Exceptional Education

Section 1003.57, FS Exceptional Students Instruction

Section 1011.62, FS Funds for Operation of Schools

Section 1011.62(1)(e), FS Funding Model for Exceptional Student Education Programs

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

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

Rule 6A-6.0312, FAC Course Modifications for Exceptional Students

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Columbia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS (Continued)

Exceptional Education (Continued)

- Rule 6A-6.0331, FAC General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, FAC Definitions, ESE Policies and Procedures, and ESE Administrators
Matrix of Services Handbook (2004 Revised Edition)

Teacher Certification

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

The accompanying notes are an integral part of this schedule.

Columbia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Columbia County

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

For the fiscal year ended June 30, 2012, the District operated 16 schools serving prekindergarten through twelfth grade students, reported 9,710.03 unweighted FTE, and received approximately \$34.6 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Columbia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Columbia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Columbia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Columbia High School	1 through 3
2. Richardson Middle School	4 through 6
3. Melrose Park Elementary School	7 and 8
4. Fort White Elementary School	NA
5. Summers Elementary School	9 through 11
6. Columbia City Elementary School	12 through 14
7. Pinemount Elementary School	15



DAVID W. MARTIN, CPA
AUDITOR GENERAL

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

INDEPENDENT AUDITOR'S REPORT COLUMBIA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated October 31, 2012, that the Columbia County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2011-2012* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

COMPLIANCE

In our opinion, the Columbia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012.

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

INTERNAL CONTROL OVER COMPLIANCE

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

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

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
April 18, 2013

SCHEDULE F

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

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of vehicles (177) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (9,146) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	351
IDEA (PK), Weighted	101
IDEA (PK), Unweighted	5
Teenage Parents and Infants	4
Two Miles or More	8,637
Center to Center (IDEA), Unweighted	<u>48</u>
Total	<u>9,146</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With</u> <u>Exceptions</u>	<u>Proposed</u> <u>Net</u> <u>Adjustment</u>
We sampled 186 of the 9,146 students reported as being transported by the District.	7	(6)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 26 students.	<u>26</u>	<u>(20)</u>
Total	<u>33</u>	<u>(26)</u>

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

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

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2011-2012* issued by the Department of Education. The Columbia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 30.

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

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

1. [Ref. 51] We noted in our general tests that 26 PK students were reported incorrectly in the Two Miles or More ridership category. We determined that 6 of the students should have been reported in the IDEA (PK), Unweighted ridership category and the remaining 20 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

<u>October 2011 Survey</u>	
<u>90 Days in Term</u>	
IDEA (PK), Unweighted	5
Two Miles or More	(13)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
February 2012 Survey		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	1	
Two Miles or More	(13)	(20)
2. [Ref. 54] <u>The days in term for one student in the Center to Center (IDEA), Unweighted ridership category was reported incorrectly in the October 2011 survey. The student was reported for 16 days in term rather than 18 days. We propose the following adjustment:</u>		
October 2011 Survey		
<u>18 Days in Term</u>		
Center to Center (IDEA), Unweighted	1	
<u>16 Days in Term</u>		
Center to Center (IDEA), Unweighted	(1)	0
3. [Ref. 52] <u>Six students in our sample that were reported in the Two Miles or More ridership category lived less than two miles from school and were not otherwise eligible for State transportation reporting. We propose the following adjustments:</u>		
October 2011 Survey		
<u>90 Days in Term</u>		
Two Miles or More	(4)	
February 2012 Survey		
<u>90 Days in Term</u>		
Two Miles or More	(2)	(6)
4. [Ref. 53] <u>The IEP for one student in our sample reported in the IDEA (K-12), Weighted ridership category did not indicate that the student met at least one of the five criteria required for IDEA-Weighted classification. We determined that the student was eligible for reporting in the Two Miles or More ridership category. We propose the following adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>October 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>1</u>	<u>0</u>
Proposed Net Adjustment		<u>(26)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category for the correct number of days in term and have appropriate documentation on file to support that reporting; (2) the distance from home to school for students classified in the Two Miles or More ridership category is verified prior to those students being reported; and (3) only ESE students whose need for special transportation services has been properly documented on the students' IEPs are reported in IDEA-Weighted ridership categories.

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

REGULATORY CITATIONS

- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
Section 1011.68, FSFunds for Student Transportation
Chapter 6A-3, FACTransportation
Student Transportation General Instructions 2011-2012

The accompanying notes are an integral part of this schedule.

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

NOTE A – SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Columbia County

For the fiscal year ended June 30, 2012, the District received approximately \$2.1 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2011	0	0
October 2011	84	4,568
February 2012	81	4,522
June 2012	<u>12</u>	<u>56</u>
Total	<u>177</u>	<u>9,146</u>

3. Statutes and Rules

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

- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation

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

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

COLUMBIA COUNTY SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT

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FOR ADMINISTRATION



Touching Tomorrow Through Teamwork Today

MEMBERS OF THE BOARD

- DANA BRADY
- STEPHANIE FINNELL
- KEITH HUDSON
- LINDARD JOHNSON
- STEVE NELSON

April 18, 2013

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

Dear Mr. Martin:

We have reviewed the draft report of your examination of full-time equivalent (FTE) students and student transportation, as reported by the Columbia County District School Board for the fiscal year that ended June 30, 2012. We agree with the findings presented in the draft report. We will take appropriate corrective actions to address the noncompliance disclosed by your examination.

It is through these efforts we grow and develop to become better at performing our assigned tasks in a most efficient manner. I have attached the requested list of current School Board Members. Thank you for your patience and consideration in these matters.

Respectfully yours,


Terry Huddleston, Superintendent

th/ns:sg