

**COLUMBIA COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2010



## BOARD MEMBERS AND SUPERINTENDENT

Columbia County District School Board members and the Superintendent of Schools who served during the 2009-10 fiscal year are listed below:

	<i>District No.</i>
<i>Linard Johnson</i>	<i>1</i>
<i>Charles H. Maxwell</i>	<i>2</i>
<i>Steve Nelson</i>	<i>3</i>
<i>Keith Hudson, Vice Chair</i>	<i>4</i>
<i>Glenn J. Hunter, Chair</i>	<i>5</i>

*Michael F. Millikin, Superintendent*

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

This report and other reports prepared by the Auditor General can be obtained on our Web site at [www.myflorida.com/audgen](http://www.myflorida.com/audgen); by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Columbia County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
**LIST OF ABBREVIATIONS**  
For the Fiscal Year Ended June 30, 2010

**ELL** – English Language Learner

**ESE** – Exceptional Student Education

**ESOL** – English for Speakers of Other Languages

**IDEA** – Individuals with Disabilities Education Act

**IEP** – Individual Educational Plan

**OJT** – On-the-Job Training

**PK** – Prekindergarten

Columbia County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
**TABLE OF CONTENTS**  
For the Fiscal Year Ended June 30, 2010

	<b>PAGE NO.</b>
<b>EXECUTIVE SUMMARY</b> .....	i
<b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b>	
Independent Auditor's Report.....	1
Schedule A – Populations, Samples, and Test Results.....	4
Schedule B – Effect of Audit Adjustments on Weighted FTE.....	6
Schedule C – Audit Adjustments by School.....	7
Schedule D – Findings and Audit Adjustments.....	10
Schedule E – Recommendations and Regulatory Citations.....	21
Notes to Schedules .....	24
<b>STUDENT TRANSPORTATION</b>	
Independent Auditor's Report.....	28
Schedule F – Populations, Samples, and Test Results .....	31
Schedule G – Findings and Audit Adjustments.....	32
Schedule H – Recommendations and Regulatory Citations.....	37
Notes to Schedules .....	38
<b>MANAGEMENT'S RESPONSE</b>	
Exhibit A – Management’s Response.....	40

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## EXECUTIVE SUMMARY

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### Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), 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, 2010.

- Of the 65 teachers in our sample, 15 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification of parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.
- We noted exceptions involving 4 of the 27 students in our sample for ESOL, 5 of the 33 students in our sample for ESE Support Levels 4 and 5, and 10 of the 34 students in our sample for Career Education 9-12 (OJT). These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in 25 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 2.2490 FTE but have a potential impact on the District's weighted FTE of a negative 13.3117 FTE. Noncompliance related to student transportation resulted in 4 findings and a net audit adjustment of a negative 14 students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Columbia County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$48,330 (negative 13.3117 times \$3,630.62).

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

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

### 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.

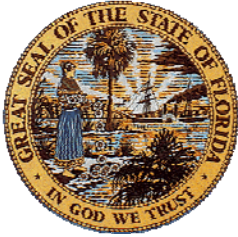
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 15 schools serving prekindergarten through twelfth grade students, reported 10,008.78 unweighted FTE for those students, and received approximately \$37.6 million in State funding for those FTE.

#### 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 an educational environment appropriate to the student's educational needs which is substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

#### Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$2.2 million in State transportation funding.



DAVID W. MARTIN, CPA  
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The President of the Senate, the Speaker of the  
House of Representatives, and the  
Legislative Auditing Committee

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

We have examined management's assertion, included in its representation letter dated July 1, 2010, 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, 2010. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 65 teachers in our sample, 15 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification of parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.<sup>1</sup>

2. Students

We noted exceptions involving 4 of the 27 students in our ESOL sample<sup>2</sup>, 5 of the 33 students in our ESE Support Levels 4 and 5 sample<sup>3</sup>, and 10 of the 34 students in our Career Education 9-12 (OJT) sample.<sup>4</sup> These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), 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, 2010.

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 SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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<sup>1</sup>For teachers, see SCHEDULE D, Finding Nos. 6, 7, 8, 9, 10, 11, 12, 14, 17, 18, 20, 21, 22, 24, and 25.

<sup>2</sup>For ESOL, see SCHEDULE D, Finding Nos. 1, 4, 13, and 23.

<sup>3</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 5, 15, and 19.

<sup>4</sup>For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 3 and 16.

### Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>5</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>5</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

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  
January 25, 2011

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<sup>5</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

**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, 2010

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Population (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Population (Sample)</u>
<b>1. Basic</b>						
Population <sup>3</sup>	14	100.00%	6,292	100.00%	7,710.7100	100.00%
Sample Size <sup>4</sup>	8	57.14%	97	1.54%	85.9235	1.11%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	5.4674	-
<b>2. Basic with ESE Services</b>						
Population <sup>3</sup>	15	100.00%	1,410	100.00%	1,888.6000	100.00%
Sample Size <sup>4</sup>	8	53.33%	74	5.25%	67.8442	3.59%
Students w/Exceptions	-	-	(1)	(1.35%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	2.8965	-
<b>3. ESOL</b>						
Population <sup>3</sup>	12	100.00%	48	100.00%	56.9600	100.00%
Sample Size <sup>4</sup>	8	66.67%	27	56.25%	20.6108	36.18%
Students w/Exceptions	-	-	(4)	(14.81%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(4.0887)	-
<b>4. ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	13	100.00%	34	100.00%	51.0300	100.00%
Sample Size <sup>4</sup>	8	61.54%	33	97.06%	29.2801	57.38%
Students w/Exceptions	-	-	(5)	(15.15%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(3.5335)	-
<b>5. Career Education 9-12</b>						
Population <sup>3</sup>	3	100.00%	54	100.00%	301.4800	100.00%
Sample Size <sup>4</sup>	2	66.67%	34	62.96%	9.5709	3.17%
Students w/Exceptions	-	-	(10)	(29.41%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(2.9907)	-
-----						
<b>All Programs</b>						
Population <sup>3</sup>	15	100.00%	7,838	100.00%	10,008.7800	100.00%
Sample Size <sup>4</sup>	8	53.33%	265	3.38%	213.2295	2.13%
Students w/Exceptions	-	-	(20)	(7.55%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(2.2490)	-

*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, 2010

<u>Description</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Population (Sample)</u>
<u>Teachers</u>				
Population <sup>3</sup>	15	100.00%	193	100.00%
Sample Size <sup>4</sup>	8	53.33%	65	33.68%
Teachers w/Exceptions	-	-	(15)	(23.08%)

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

<sup>2</sup> Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

<sup>3</sup> The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education 9-12). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education 9-12 population and sample data for students reflect only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2010. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. (See NOTE A5.)

<sup>4</sup> See NOTE B.

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

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

**SCHEDULE B**

Columbia County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2010

<u>No. Program<sup>1</sup></u>	<u>Net Audit Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	1.0100	1.074	1.0847
102 Basic 4-8	1.8460	1.000	1.8460
103 Basic 9-12	2.6114	1.033	2.6976
111 Grades K-3 with ESE Services	1.0000	1.074	1.0740
112 Grades 4-8 with ESE Services	.6164	1.000	.6164
113 Grades 9-12 with ESE Services	1.2801	1.033	1.3223
130 ESOL	(4.0887)	1.124	(4.5957)
254 ESE Support Level 4	(2.2000)	3.520	(7.7440)
255 ESE Support Level 5	(1.3335)	4.854	(6.4728)
300 Career Education 9-12	<u>(2.9907)</u>	1.050	<u>(3.1402)</u>
Total	<u>(2.2490)</u>		<u>(13.3117)</u>

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

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

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

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

**SCHEDULE C**

Columbia County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2010

<b><u>No. Program</u></b>	<b><u>Audit Adjustments<sup>1</sup></u></b>			<b><u>Balance Forward</u></b>
	<b><u>#0011</u></b>	<b><u>#0031</u></b>	<b><u>#0071</u></b>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.5200	.2667	.7867
103 Basic 9-12	2.6114	.....	.....	2.6114
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	1.0000	.....	.....	1.0000
130 ESOL	(1.3163)	(.5200)	(.2667)	(2.1030)
254 ESE Support Level 4	(1.5000)	.....	.....	(1.5000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>(2.1565)</u>	<u>.....</u>	<u>.....</u>	<u>(2.1565)</u>
Total	<u>(1.3614)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.3614)</u>

<sup>1</sup> These 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  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2010

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0081</b>	<b>#0123</b>	<b>#0141</b>	<b>#0241</b>	
101	.0000	(.2900)	.....	1.3000	.....	1.0100
102	.7867	.....	.2801	.1000	.0792	1.2460
103	2.6114	.....	.....	.....	.....	2.6114
111	.0000	.....	.....	1.0000	.....	1.0000
112	.0000	.....	.....	.5000	.1164	.6164
113	1.0000	.....	.2801	.....	.....	1.2801
130	(2.1030)	.3900	(.2801)	(1.3000)	(.1956)	(3.4887)
254	(1.5000)	(.1000)	.....	(.6000)	.....	(2.2000)
255	.0000	.....	(.3335)	(1.0000)	.....	(1.3335)
300	<u>(2.1565)</u>	<u>.....</u>	<u>(.8342)</u>	<u>.....</u>	<u>.....</u>	<u>(2.9907)</u>
Total	<u>(1.3614)</u>	<u>.0000</u>	<u>(.8876)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.2490)</u>

<sup>1</sup> These 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  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2010

<b><u>Program No.</u></b>	<b><u>Brought Forward</u></b>	<b><u>Audit Adjustments<sup>1</sup></u></b>	
		<b><u>#0261</u></b>	<b><u>Total</u></b>
101 Basic K-3	1.0100	.....	1.0100
102 Basic 4-8	1.2460	.6000	1.8460
103 Basic 9-12	2.6114	.....	2.6114
111 Grades K-3 with ESE Services	1.0000	.....	1.0000
112 Grades 4-8 with ESE Services	.6164	.....	.6164
113 Grades 9-12 with ESE Services	1.2801	.....	1.2801
130 ESOL	(3.4887)	(.6000)	(4.0887)
254 ESE Support Level 4	(2.2000)	.....	(2.2000)
255 ESE Support Level 5	(1.3335)	.....	(1.3335)
300 Career Education 9-12	<u>(2.9907)</u>	.....	<u>(2.9907)</u>
Total	<u>(2.2490)</u>	<u>.0000</u>	<u>(2.2490)</u>

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<sup>1</sup> These 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 AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Overview**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), 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, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 21.

**Findings**

*Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Columbia High School (#0011)**

1. [Ref. 1101] Our examination procedures included an automated comparison of the courses reported in ESOL to the courses designated for the program by the Department of Education. The results of this test disclosed that one course in the reported schedule for one ELL student in our sample for Columbia High School was reported incorrectly in ESOL. We made the following audit adjustment:

103 Basic 9-12	.0709	
130 ESOL	(.0709)	.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 AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<b><u>Findings</u></b>	<b><u>Net Audit Adjustments (Unweighted FTE)</u></b>	
<b><u>Columbia High School (#0011)</u></b> (Continued)		
2. [Ref. 1102] <u>One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
3. [Ref. 1103] <u>Six students in Career Education 9-12 (OJT) were reported for more work hours than were supported by their timecards. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.8614)	(.8614)
4. [Ref. 1104] <u>The English language proficiency of one student in ESOL was not assessed prior to the student's continued ESOL placement for a fourth year. We made the following audit adjustment:</u>		
103 Basic 9-12	.4291	
130 ESOL	(.4291)	.0000
5. [Ref. 1105] <u>The Matrix of Services forms for two ESE students were not reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.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 AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Columbia High School (#0011)** (Continued)

6. [Ref. 1170] One teacher in the October 2009 and February 2010 surveys taught a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until November 24, 2009. We also noted that: (a) the parents of the ELL student concerned were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000

7. [Ref. 1171] One teacher in the October 2009 and February 2010 surveys was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught a course that required certification in Reading. We also noted that: (a) the teacher taught a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field until November 24, 2009, and (b) the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.2836	
130 ESOL	(.2836)	.0000

8. [Ref. 1172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught a course that required certification in Teacher Coordinator Work Experience. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

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

**SCHEDULE D (Continued)**

Columbia County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<b>Columbia High School (#0011) (Continued)</b>		
103 Basic 9-12	1.2951	
300 Career Education 9-12	(1.2951)	.0000
<p>9. [Ref. 1173] <u>One teacher in the October 2009 and February 2010 surveys taught a class 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 until November 24, 2009. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u></p>		
103 Basic 9-12	.3827	
130 ESOL	(.3827)	.0000
		(1.3614)
<b>Richardson Middle School (#0031)</b>		
<p>10. [Ref. 3170] <u>One Reading teacher in the October 2009 and February 2010 surveys was not granted the requisite Reading Endorsement until November 4, 2009, and was not approved by the School Board to teach out of field prior to being granted that endorsement. We also noted that: (a) the teacher taught a class 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 until November 24, 2009, (b) the parents of the ELL students concerned were not notified of the teacher's out-of-field status, and (c) 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 made the following audit adjustment:</u></p>		
102 Basic 4-8	.3466	
130 ESOL	(.3466)	.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 AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Richardson Middle School (#0031)** (Continued)

11. [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 Middle Grades General Science but taught a course that required certification in Reading. We also noted that: (a) the teacher taught a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field, and (b) the parents of the ELL student concerned were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustment:

102 Basic 4-8	.1734	
130 ESOL	(.1734)	.0000
		<u>.0000</u>

**Melrose Park Elementary School (#0071)**

12. [Ref. 7170] One teacher in the October 2009 survey taught classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until November 24, 2009. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.2667	
130 ESOL	(.2667)	.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 AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Eastside Elementary School (#0081)**

13. [Ref. 8101] A portion of the course schedule for one ELL student was incorrectly reported in program No. 101 (Basic K-3) in the October 2009 survey. The student's file contained documentation supporting the student's ESOL placement prior to that survey; consequently, the student should have been reported in program No. 130 (ESOL) for the portion of the student's course schedule that was taught using ESOL strategies. We made the following audit adjustment:

101 Basic K-3	(.3900)	
130 ESOL	<u>.3900</u>	.0000

14. [Ref. 8170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Emotionally/Mentally Handicapped but taught a course that required certification in Reading. We also noted that the parents of the ESE student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	.1000	
254 ESE Support Level 4	<u>(.1000)</u>	.0000
		<u>.0000</u>

**Fort White High School (#0123)**

15. [Ref. 12301] The course schedule for one ESE student in the Hospital and Homebound program was incorrectly reported in program No. 255 (ESE Support Level 5) for both the student's on-campus instruction and the student's Hospital and Homebound instruction. The student's Matrix of Services form supported on-campus instruction under program No. 113 (Grades 9-12 with ESE Services). We also noted that the student's homebound instruction was over-reported. The student was reported for 240 instructional minutes but was provided only 80. We made the following audit adjustment:

*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 AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<b>Net Audit Adjustments (Unweighted FTE)</b>
<b>Fort White High School (#0123) (Continued)</b>	
113 Grades 9-12 with ESE Services	.2801
255 ESE Support Level 5	(.3335)                      (.0534)
16. [Ref. 12302] <u>We noted the following exceptions involving four students in Career Education 9-12 (OJT): two students were reported for more work hours than were supported by their timecards and the timecards for two students were missing and could not be located. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.8342)                      (.8342)
<i>Management's Response – Management did not dispute the facts cited in our Finding but requested our consideration of the following mitigating circumstances described by Management involving the two students who were reported for more work hours than were supported by their timecards: one student, injured in an accident, was unable to work most of the semester and the other student was a truant and had missed 30 days of school during the semester and been tardy on 22 days.</i>	
<i>Auditor's Resolution – We considered the mitigating circumstances described by Management and concluded that they were not sufficient for us to resolve the Finding for the two students concerned. Accordingly, our Finding stands as presented.</i>	
	.0000                      .0000
17. [Ref. 12370] <u>One teacher in the October 2009 survey taught a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until November 24, 2009. We made the following audit adjustment:</u>	
102 Basic 4-8	.0942
130 ESOL	(.0942)                      .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 AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Fort White High School (#0123)** (Continued)

18. [Ref. 12371] One teacher in the October 2009 survey was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Guidance and Counseling but taught a course that required certification in English. We also noted that the teacher taught a class 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 until November 24, 2009. Additionally, we noted that the parents of the students concerned were not notified of the teacher's out-of-field status in English. We made the following audit adjustment:

102 Basic 4-8	.1859	
130 ESOL	(.1859)	.0000
		<u>(.8876)</u>

**Summers Elementary School (#0141)**

19. [Ref. 14101] We noted the following exceptions involving two ESE students: the Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared, and one ESE student was not reported in accordance with the student's Matrix form. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

*Management's Response – Management contends that the Matrix form for the first student cited in our Finding was appropriately reviewed and updated as indicated by a mark in the "Matrix" box on the cover page of the student's IEP. However, Management acknowledged that the review should have been documented on the Matrix form itself.*

*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 AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Summers Elementary School (#0141) (Continued)**

*With regard to the other student, Management contends that the student was an ESE Level 5 student who was appropriately served and reported in that level. Management also indicated that the student's Matrix form for the 2008-09 school year supported ESE Support Level 5 but acknowledged that the student's Matrix form for the 2009-10 school year showed that the student was eligible only for program No. 111 (Grades K-3 with ESE Services).*

*Auditor's Resolution – Since Management has essentially concurred with the facts cited in our Finding, the Finding stands as presented.*

.0000	.0000
-------	-------

20. [Ref. 14171] 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 required certification in Elementary Education. We also noted that the parents of the ESE student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.1000	
254 ESE Support Level 4	(.1000)	.0000

21. [Ref. 14172] One teacher taught classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	.6500	
130 ESOL	(.6500)	.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 AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Summers Elementary School (#0141)** (Continued)

22. [Ref. 14173] One teacher taught classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL student concerned were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	.6500	
130 ESOL	(.6500)	<u>.0000</u>
		<u>.0000</u>

**Lake City Middle School (#0241)**

23. [Ref. 24101] The course schedule for one ESE student 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 made the following audit adjustment:

112 Grades 4-8 with ESE Services	.1164	
130 ESOL	(.1164)	.0000

24. [Ref. 24170] One Reading teacher in the October 2009 survey was not granted the requisite Reading Endorsement until November 4, 2009, and was not approved by the School Board to teach out of field prior to being granted that endorsement. We also noted that: (a) the teacher taught a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until November 24, 2009, and (b) the parents of the ELL student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

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

**SCHEDULE D (Continued)**

Columbia County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		<b>Net Audit Adjustments (Unweighted FTE)</b>
<b><u>Lake City Middle School (#0241)</u></b> (Continued)		
102 Basic 4-8	.0792	
130 ESOL	(.0792)	.0000
		.0000

**Columbia City Elementary School (#0261)**

25. [Ref. 26170] One teacher taught classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.6000	
130 ESOL	(.6000)	.0000
		.0000
		<u>(2.2490)</u>

*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, 2010

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported in ESOL; (2) only eligible students are reported for FEFP funding; (3) students are reported in the proper funding categories and have appropriate and adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT); (4) students in the Hospital and Homebound program are reported for the correct number of instructional minutes; (5) students in Career Education 9-12 (OJT) are reported for the correct number of work hours and their supporting timecards are retained in readily accessible files; (6) teachers are properly certified or, if out of field, are approved by the School Board to teach out of field; (7) teachers earn the number of in-service training points in ESOL strategies required by rule and their in-service training timelines; and (8) parents are appropriately notified if their children have been assigned to classes taught by out-of-field teachers.

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

**Regulatory Citations**

Reporting

- Section 1011.60, F.S. .... Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. .... Definitions
- Section 1011.62, F.S. .... Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. .... FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records
- FTE General Instructions 2009-10

Attendance

- Section 1003.23, F.S. .... Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), F.A.C. .... Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records

***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, 2010

**Regulatory Citations** (Continued)

Attendance (Continued)

FTE General Instructions 2009-10

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

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

Rule 6A-6.0901, F.A.C. ....Definitions Which Apply to Programs for English Language Learners

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

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

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

Career Education On-the-Job Attendance

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

Exceptional Education

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

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

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

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

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

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

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

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

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

*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, 2010

**Regulatory Citations** (Continued)

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. .... Definitions of Terms Used in Vocational Education and Adult Programs  
FTE General Instructions 2009-10

Teacher Certification

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

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

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, 2010

**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, 2010, the District operated 15 schools serving prekindergarten through twelfth grade students, reported 10,008.78 unweighted FTE for those students, and received approximately \$37.6 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

**2. Florida Education Finance Program (FEFP)**

Florida school districts receive State funding through FEFP 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 an educational environment appropriate to the student's educational needs which is substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

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, 2010

**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 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

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, 2010

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

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

**7. Statutes and Rules**

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

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

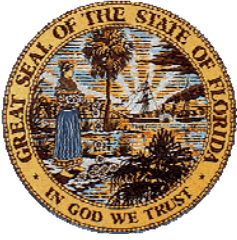
**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2010. 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, 2010

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Columbia High School	1 through 9
2. Richardson Middle School	10 and 11
3. Melrose Park Elementary School	12
4. Eastside Elementary School	13 and 14
5. Fort White High School	15 through 18
6. Summers Elementary School	19 through 22
7. Lake City Middle School	23 and 24
8. Columbia City Elementary School	25



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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 STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2010, 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, 2010. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## Compliance

In our opinion, the 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, 2010.

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

## Internal Control Over Compliance

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

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

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

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

Respectfully submitted,



David W. Martin, CPA  
January 25, 2011

**SCHEDULE F**

Columbia County District School Board  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2010

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Population</u>	<u>No. of Students Transported</u>	<u>% of Population (Sample)</u>
Population <sup>1</sup>	196	100.00%	9,953	100.00%
Sample <sup>2</sup>	-	-	229	2.30%
<u>Sample Students</u>				
With Exceptions <sup>3</sup>	-	-	14	(6.11%)
Net Audit Adjustments	-	-	(14)	(6.11%)
<u>Non-sample Students</u>				
With Exceptions <sup>3</sup>	-	-	6	NM
Net Audit Adjustments	-	-	(0)	NM
<u>Sample and Non-sample Students</u>				
Net Audit Adjustments	-	-	(14)	NM

NM – Not meaningful.

<sup>1</sup> The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 9,953 students in the following ridership categories: 499 in IDEA (K-12), Weighted; 170 in IDEA (PK), Weighted; 3 in IDEA (PK), Unweighted; 4 in Teenage Parents and Infants; 9,202 in Two Miles or More; and 75 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 196 buses. (IDEA stands for Individuals with Disabilities Education Act.)

<sup>2</sup> See NOTE B.

<sup>3</sup> Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term in Finding No. 1 are not included.

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

**SCHEDULE G**

Columbia County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

**Overview**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The 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, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 37.

**Students  
 Transported  
 Net Audit  
 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 2009 surveys and the February and June 2010 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 2009 survey and once for the February 2010 survey) will be presented in our findings as two sample students.*

1. [Ref. 51] The number of days in the school terms covered by the July and October 2009 surveys and the February and June 2010 surveys was reported incorrectly, as follows:
  - a. In the July 2009 survey, the number of days-in-term for ten students was reported incorrectly as either 1, 11, or 15 days. The students should have been reported for either 2 days (one student), 13 days (three students), or 17 days (six students), respectively.
  - b. In the October 2009 survey, 4,820 students were reported incorrectly for terms having less than 90 days (i.e., 81 days, 72 days, and 36 days). The students were transported on a daily basis during the school term covered by the October 2009 survey and should have been reported for a 90-day term.

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

**SCHEDULE G (Continued)**

Columbia County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Net Audit Adjustments</u></b>
c. <u>Seventy-five students (37 in the October 2009 survey and 38 in the February 2010 survey) were reported incorrectly for an 81-day term in the October 2009 survey and an 11-day term in the February 2010 survey. The students were transported from one school center to another school center once per week for 18 weeks to receive Gifted services and should have been reported for an 18-day term.</u>		
d. <u>In the June 2010 survey, 133 students were reported incorrectly for either a 5-day term (2 students) or a 12-day term (131 students). Based on the District's calendar and supporting attendance records, all 133 students should have been reported for an 11-day term.</u>		

We made the following audit adjustments:

a. <b><u>July 2009 Survey</u></b>		
<u>15 Days-in-Term</u> IDEA (K-12), Weighted	(6)	
<u>11 Days-in-Term</u> IDEA (K-12), Weighted	<del>(3)</del>	(9)
<u>17 Days-in-Term</u> IDEA (K-12), Weighted	6	
<u>13 Days-in-Term</u> IDEA (K-12), Weighted	<u>3</u>	9
<u>1 Day-in-Term</u> IDEA (K-12), Weighted	(1)	
<u>2 Days-in-Term</u> IDEA (K-12), Weighted	<u>1</u>	0

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

**SCHEDULE G (Continued)**

Columbia County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<b><u>Findings</u></b>		<b><u>Students Transported Net Audit Adjustments</u></b>
<b>b. <u>October 2009 Survey</u></b>		
<u>81 Days-in-Term</u>		
IDEA (K-12), Weighted	(170)	
IDEA (PK), Weighted	(47)	
Teenage Parents and Infants	(2)	
Two Miles or More	(4595)	
<u>72 Days-in-Term</u>		
Two Miles or More	(5)	
<u>36 Days-in-Term</u>		
Two Miles or More	(1)	(4,820)
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	170	
IDEA (PK), Weighted	47	
Teenage Parents and Infants	2	
Two Miles or More	<u>4,601</u>	4,820
<b>c. <u>October 2009 Survey</u></b>		
<u>81 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(37)	
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	<u>37</u>	0
<u>February 2010 Survey</u>		
<u>11 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(38)	
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	<u>38</u>	0
<b>d. <u>June 2010 Survey</u></b>		
<u>12 Days-in-Term</u>		
IDEA (K-12), Weighted	(79)	
IDEA (PK), Weighted	(36)	
Two Miles or More	(16)	

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

**SCHEDULE G (Continued)**

Columbia County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<b><u>Findings</u></b>		<b><u>Students Transported Net Audit Adjustments</u></b>
<u>5 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>(1)</u>	(133)
 <u>11 Days-in-Term</u>		
IDEA (K-12), Weighted	80	
IDEA (PK), Weighted	36	
Two Miles or More	<u>17</u>	133

2. [Ref. 52] Six non-sample PK students were reported incorrectly: five in IDEA (K-12), Weighted and one in Two Miles or More. The five students reported in IDEA (K-12), Weighted should have been reported in IDEA (PK), Weighted and the student reported in Two Miles or More should have been reported in IDEA (PK), Unweighted. We made the following audit adjustments:

**July 2009 Survey**

<u>2 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(3)	
IDEA (PK), Weighted ( <i>Non-Sample Students</i> )	3	

**October 2009 Survey**

<u>90 Days-in-Term</u>		
Two Miles or More ( <i>Non-Sample Student</i> )	(1)	
IDEA (PK), Unweighted ( <i>Non-Sample Student</i> )	1	

**February 2010 Survey**

<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(2)	
IDEA (PK), Weighted ( <i>Non-Sample Students</i> )	<u>2</u>	0

3. [Ref. 53] Eleven sample students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and were not eligible to be reported for State transportation funding. We also noted that two of the students were not shown on a supporting bus driver's report as having been transported and one of these two students was not enrolled in school during the survey concerned. We made the following audit adjustments:

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

**SCHEDULE G (Continued)**

Columbia County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<b><u>October 2009 Survey</u></b>		
<u>90 Days-in-Term</u>		
Two Miles or More ( <i>Sample Students</i> )	(2)	
<b><u>February 2010 Survey</u></b>		
<u>90 Days-in-Term</u>		
Two Miles or More ( <i>Sample Students</i> )	(2)	
<b><u>June 2010 Survey</u></b>		
<u>11 Days-in-Term</u>		
Two Miles or More ( <i>Sample Students</i> )	(7)	(11)
4. [Ref. 54] <u>Three sample students were not eligible to be reported for State transportation funding. One was not enrolled in school during the reporting survey and two were not shown on a supporting bus driver's report as having been transported. We made the following audit adjustments:</u>		
<b><u>October 2009 Survey</u></b>		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted ( <i>Sample Student</i> )	(1)	
<b><u>February 2010 Survey</u></b>		
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted ( <i>Sample Students</i> )	(2)	(3)
<b>Net Audit Adjustments</b>		<b>(14)</b>
<b><u>Summary</u></b>		
Sample Students w/Exceptions	<u>14</u>	--
Sample Students - Net Audit Adjustments	--	(14)
Non-Sample Students w/Exceptions	<u>6</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>0</u>
<b>Net Audit Adjustments</b>		<b>(14)</b>

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

**SCHEDULE H**

Columbia County District School Board  
Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2010

**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 categories for the correct number of days-in-term;  
(2) only those students who were enrolled in school and were transported during survey are included with that survey's results, and (3) the distance from home to school is verified prior to students being reported in Two Miles or More.

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

**Regulatory Citations**

- Chapter 1006, Part I, E., F.S. ....Transportation of Public K-12 Students
- Section 1011.68, F.S. ....Funds for Student Transportation
- Chapter 6A-3, F.A.C. ....Transportation
- Student Transportation General Instructions

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

Columbia County District School Board  
 Student Transportation  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2010

**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 ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Columbia County**

For the fiscal year ended June 30, 2010, the District received approximately \$2.2 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2009	18	98
October 2009	81	4,857
February 2010	79	4,859
June 2010	<u>18</u>	<u>139</u>
Total	<u>196</u>	<u>9,953</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., F.S. ....Transportation of Public K-12 Students
- Section 1011.68, F.S. ....Funds for Student Transportation
- Chapter 6A-3, F.A.C. ....Transportation

Columbia County District School Board  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2010

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2010. 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**

372 WEST DUVAL STREET  
LAKE CITY, FLORIDA 32055-3990  
(386) 755-8000 FAX (386) 755-8029  
E-Mail: millikin\_m@fsm.edu  
website: www.columbia.k12.fl.us

**MICHAEL F. MILLIKIN**  
SUPERINTENDENT

**ALEX L. CARSWELL, JR.**  
ASSISTANT SUPERINTENDENT  
FOR INSTRUCTION

**NARRAGANSETT M. SMITH**  
ASSISTANT SUPERINTENDENT  
FOR ADMINISTRATION



Touching Tomorrow Through Teamwork Today

**MEMBERS OF THE BOARD**

KEITH HUDSON

GLENN J. HUNTER

LINARD JOHNSON

CHARLES H. MAXWELL

STEVE NELSON

January 11, 2011

David W. Martin, CPA  
Auditor General  
Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450  
Attn.: Joe Williams, Room 476A

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 ended June 30, 2010. We agree with, and accept, the findings presented in that draft report, except for finding Nos. 16 and 19 discussed below. We will take appropriate corrective actions to address the noncompliance disclosed by your examination.

Finding No. 16 (Ref. 12302), Fort White High School (#0123)

We request consideration of the following mitigating circumstances involving the two students cited in the finding for having more reported work hours than were supported by their timecards: one student had been injured in an accident and was unable to work most of the second semester and the other student was a truant, missing 30 days as well as being tardy 22 days of the semester.

Finding No. 19 (Ref. 14101), Summers Elementary School (#0141)

This finding cited two students.

One student was cited because the student’s Matrix of Services form was not reviewed and updated when the student’s new IEP was prepared. However, the cover page of the IEP has a box for “Matrix” that was marked to indicate that the form was reviewed and remained appropriate for the student’s new IEP. Our LEA representative was simply not aware that she should have documented that review on the Matrix form itself.

**EXHIBIT A (CONTINUED)**  
**MANAGEMENT'S RESPONSE**

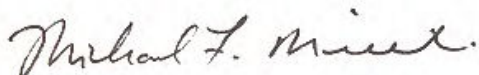
pg. 2 cont. Audit Response

The other student was cited as not reported in accordance with the student's Matrix form for the 2009-10 school year. The student was reported in program No. 255 (ESE Support Level 5) but the Matrix form supported program No. 111 (Grades 4-8 with ESE Services). The student's Matrix for the 2009-10

should have reflected a Level 5 rating because the student was a Level 5 student and was properly served by us as a Level 5. The student's Matrix for the 2008-09 school year does support that Level.

Thank you for your consideration of the above matters.

Respectfully yours,



Michael F. Millikin, Superintendent