

**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, 2014



BOARD MEMBERS AND SUPERINTENDENT

Columbia County District School Board members and the Superintendent of Schools who served during the 2013-14 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Linard Johnson	1
Dana Glenn Brady-Giddens	2
Steve Nelson, Chair to 11-11-13	3
Keith Hudson, Vice Chair to 11-11-13, Chair from 11-12-13	4
Stephanie K. Finnell, Vice Chair from 11-12-13	5

Terry L. Huddleston, Superintendent

The examination team leader was Jennifer Taylor, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

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, 2014

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 ESOL and 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, 2014:

- Of the 56 teachers in our test, 9 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. None of the teachers who taught at the selected District charter school met our criteria for testing.
- Two of the 17 students in our ESOL test and 12 of the 26 students in our ESE Support Levels 4 and 5 test had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. None of the students in our ESOL or ESE Support Levels 4 and 5 tests attended charter schools.

Noncompliance related to reported FTE resulted in 18 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 2.7033 but has a potential impact on the District's weighted FTE of a negative 20.2413 (negative 20.2413 is all applicable to District Schools other than charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 153 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 \$75,951 (negative 20.2413 times \$3,752.30), of which all is applicable to District schools other than charter schools.

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

The ultimate resolution of our proposed adjustments to 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, 2014, State funding through FEFP was provided to the District for 14 District schools other than charters, 2 charter schools, 2 District cost centers, and 3 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 10,052.72 unweighted FTE as recalibrated for those students that included 528.50 unweighted FTE as recalibrated for charter school students and received approximately \$42.9 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, including charter schools, 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 brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for FTE reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately \$2 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 the Columbia County District School Board's compliance 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, 2014. 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 2013-14* 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.

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 56 teachers in our test, 9 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 None of the teachers who taught at the selected District charter school met our criteria for testing.

2. Students

Two of the 17 students in our ESOL test² and 12 of the 26 students in our ESE Support Levels 4 and 5 test³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. None of the students in our ESOL or ESE Support Levels 4 and 5 tests attended charter schools.

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 ESOL and 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, 2014.

¹For teachers, see SCHEDULE D, Finding Nos. 4, 5, 9, 10, 12, 13, 14, and 17.

²For ESOL, see SCHEDULE D, Finding No. 6.

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 2, 3, 7, 8, and 11.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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.⁴ 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 ESOL and ESE Support Levels 4 and 5. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

⁴ *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 deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

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
Tallahassee, Florida
April 22, 2015

SCHEDULE A

Columbia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, TEST SELECTION, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2014

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 (OJT). 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 10,052.72 unweighted FTE as recalibrated, which included 528.50 unweighted FTE, as recalibrated for the charter schools students, at 14 District schools other than charter schools, 2 charter schools, 2 District cost centers, and 3 virtual education cost centers reported to the Department of Education for the fiscal year ended June 30, 2014.

SCHOOLS AND STUDENTS

As part of our examination procedures, we tested FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (21) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP-funded programs. The population of students (4,906) consisted of the total number of students in each program at the schools and virtual education cost centers in our tests. Our populations and tests of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students with Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	20	9	4,059	80	3	7,824.6800	66.3472	17.2731
Basic with ESE Services	19	7	783	45	3	1,792.5600	38.2203	1.7102
ESOL	14	5	34	17	2	65.1600	12.9628	(3.2112)
ESE Support Levels 4 and 5	13	5	30	26	12	40.8700	15.5131	(5.1990)
Career Education 9-12	2	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>329.4500</u>	<u>.0000</u>	<u>(13.2764)</u>
All Programs	21	9	<u>4,906</u>	<u>168</u>	<u>20</u>	<u>10,052.7200</u>	<u>133.0434</u>	<u>(2.7033)</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, TEST SELECTION, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2014

TEACHERS

We also tested teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (170 of which all are applicable to District schools other than charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we tested 56 and found exceptions for 9 of those teachers. None of the teachers who taught at the selected District charter school met our criteria for testing.

PROPOSED ADJUSTMENTS

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

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, 2014

<u>District Schools Other Than Charter Schools</u>	<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No. Program</u> ¹	<u>Adjustment</u> ²	<u>Factor</u>	<u>FTE</u> ³
101 Basic K-3	1.5212	1.125	1.7114
102 Basic 4-8	(.7732)	1.000	(.7732)
103 Basic 9-12	15.9923	1.011	16.1682
111 Grades K-3 with ESE Services	1.0000	1.125	1.1250
113 Grades 9-12 with ESE Services	1.2430	1.011	1.2567
130 ESOL	(3.2112)	1.145	(3.6768)
254 ESE Support Level 4	(2.5000)	3.558	(8.8950)
255 ESE Support Level 5	(2.6990)	5.089	(13.7352)
300 Career Education 9-12	<u>(13.2764)</u>	1.011	<u>(13.4224)</u>
Subtotal	<u>(2.7033)</u>		<u>(20.2413)</u>
<u>Charter Schools</u>	<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No. Program</u> ¹	<u>Adjustment</u> ²	<u>Factor</u>	<u>FTE</u> ³
101 Basic K-3	.5328	1.125	.5994
111 Grades K-3 with ESE Services	<u>(.5328)</u>	1.125	<u>(.5994)</u>
Subtotal	<u>.0000</u>		<u>.0000</u>
<u>Total of Schools</u>	<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No. Program</u> ¹	<u>Adjustment</u> ²	<u>Factor</u>	<u>FTE</u> ³
101 Basic K-3	2.0540	1.125	2.3108
102 Basic 4-8	(.7732)	1.000	(.7732)
103 Basic 9-12	15.9923	1.011	16.1682
111 Grades K-3 with ESE Services	.4672	1.125	.5256
113 Grades 9-12 with ESE Services	1.2430	1.011	1.2567
130 ESOL	(3.2112)	1.145	(3.6768)
254 ESE Support Level 4	(2.5000)	3.558	(8.8950)
255 ESE Support Level 5	(2.6990)	5.089	(13.7352)
300 Career Education 9-12	<u>(13.2764)</u>	1.011	<u>(13.4224)</u>
Total	<u>(2.7033)</u>		<u>(20.2413)</u>

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, 2014

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0123</u>	<u>#0161</u>	
101 Basic K-3	.....	.....	.3944	.3944
102 Basic 4-8	.....	.2268	.....	.2268
103 Basic 9-12	14.2764	1.8501	.....	16.1265
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(.4800)	1.7520	.....	1.2720
130 ESOL	.....	(1.6900)	(.3944)	(2.0844)
254 ESE Support Level 4	(.5000)	(1.0000)	.....	(1.5000)
255 ESE Support Level 5	(.2400)	(2.4190)	.....	(2.6590)
300 Career Education 9-12	<u>(13.2764)</u>	.....	.....	<u>(13.2764)</u>
Total	<u>(.2200)</u>	<u>(1.2801)</u>	<u>.0000</u>	<u>(1.5001)</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, 2014

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0261</u>	<u>#0291</u>	<u>#0400*</u>	<u>#7004</u>	
101	.3944	.7324	.3944	.5328	.....	2.0540
102	.2268	.....	.....	.....	.....	.2268
103	16.1265	.....	.....	.....	(.1342)	15.9923
111	.0000	.....	1.0000	(.5328)	.....	.4672
113	1.2720	.....	.....	.....	(.0290)	1.2430
130	(2.0844)	(.7324)	(.3944)	.....	.....	(3.2112)
254	(1.5000)	.....	(1.0000)	.....	.....	(2.5000)
255	(2.6590)	(.0400)	.....	.....	.....	(2.6990)
300	<u>(13.2764)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(13.2764)</u>
Total	<u>(1.5001)</u>	<u>(.0400)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1632)</u>	<u>(1.7033)</u>

* Charter School

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, 2014

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>	
		<u>#7023</u>	<u>Total</u>
101 Basic K-3	2.0540	.....	2.0540
102 Basic 4-8	.2268	(1.0000)	(.7732)
103 Basic 9-12	15.9923	.....	15.9923
111 Grades K-3 with ESE Services	.4672	.....	.4672
113 Grades 9-12 with ESE Services	1.2430	.....	1.2430
130 ESOL	(3.2112)	.....	(3.2112)
254 ESE Support Level 4	(2.5000)	.....	(2.5000)
255 ESE Support Level 5	(2.6990)	.....	(2.6990)
300 Career Education 9-12	(13.2764)	.....	(13.2764)
Total	<u>(1.7033)</u>	<u>(1.0000)</u>	<u>(2.7033)</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, 2014

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 2013-14* 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 ESOL and 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, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 18.

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Columbia High School (#0011)

1. [Ref. 1101] The file for one ESE student did not contain an IEP covering the 2013-14 school year. We propose the following adjustment:

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

2. [Ref. 1102] Two ESE students enrolled in the Hospital and Homebound Program were reported for more homebound instruction than was provided. We also noted that the file for one of these students did not contain a Matrix of Services form covering the 2013-14 school year. We propose the following 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 PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2014

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
Columbia High School (#0011) (Continued)	
113 Grades 9-12 with ESE Services	.0200
255 ESE Support Level 5	(.2400) (.2200)
3. [Ref. 1103] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000) .0000
4. [Ref. 1170/71] <u>Two teachers were not appropriately certified to teach Career Education courses (Ref. 1170 – Television Production and Ref. 1171 – Web Design). The teachers held certification in Music (Ref. 1170) and Journalism (Ref. 1171) and also did not have a District-Issued Certificate required for teaching those courses. We also noted the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:</u>	
<u>Ref. 1170</u>	
103 Basic 9-12	4.9246
300 Career Education 9-12	(4.9246) .0000
<u>Ref. 1171</u>	
103 Basic 9-12	2.4457
300 Career Education 9-12	(2.4457) .0000
5. [Ref. 1172] <u>One teacher was not appropriately certified to teach Engineering Technology courses. The teacher held a District-Issued Certificate in Engineering but it was not issued until July 1, 2014, which was after the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:</u>	
103 Basic 9-12	5.9061
300 Career Education 9-12	(5.9061) .0000
	(.2200)

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, 2014

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Fort White High School (#0123)

6. [Ref. 12301] The English language proficiency of two students was not timely assessed prior to the students' extended ESOL placements for a fourth and fifth year. We also noted that an ELL Committee for one of these students was not convened within 30 school days prior to the student's ESOL anniversary dates and the file for the remaining student did not contain documentation to support that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	1.5306	
130 ESOL	<u>(1.5306)</u>	.0000

7. [Ref. 12302] The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

8. [Ref. 12303] We noted the following exceptions involving six ESE students enrolled in the Hospital and Homebound Program:

- a. Five students were reported for more homebound instruction than was supported by the homebound instructors' contact logs. We also noted that the students' on-campus portion of their schedules was incorrectly reported in Program No. 255 (ESE Support Level 5). The students should have been reported in either Program No. 102 (Basic 4-8) - two students, Program No. 103 (Basic 9-12) - one student, or Program No. 113 (Grades 9-12 with ESE Services) - two students. We also noted that the IEP for one of the students was missing the signature page documenting the professionals who attended the meeting.

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, 2014

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Fort White High School (#0123) (Continued)

- b. The course schedule for one student incorrectly included on-campus instructional time; however, the student was only provided homebound instruction while in the Hospital and Homebound Program during the reporting survey period.

We propose the following adjustment:

102 Basic 4-8	.2268	
103 Basic 9-12	.1601	
113 Grades 9-12 with ESE Services	.7520	
255 ESE Support Level 5	<u>(2.4190)</u>	(1.2801)

- 9. [Ref. 12370] The parents of one ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1594	
130 ESOL	<u>(.1594)</u>	<u>.0000</u>
		<u>(1.2801)</u>

Niblack Elementary School (#0161)

- 10. [Ref. 16170] One teacher was not properly certified and was not approved by the School Board to teach Primary Language Arts or ELL students out of field. We also noted that the parents of the student were not notified of the teacher's out-of-field status in Primary Language Arts and ESOL. We propose the following adjustment:

101 Basic K-3	.3944	
130 ESOL	<u>(.3944)</u>	<u>.0000</u>
		<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, 2014

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Columbia City Elementary School (#0261)

11. [Ref. 26101] Two ESE students enrolled in the Hospital and Homebound Program were reported for more homebound instruction than was supported by the homebound instructors' contact logs. We propose the following adjustment:

255 ESE Support Level 5	(.0400)	(.0400)
-------------------------	---------	---------

12. [Ref. 26170] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.7324	
130 ESOL	(.7324)	.0000
		(.0400)

Pinemount Elementary School (#0291)

13. [Ref. 29170] 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 until October 22, 2013, which was after the October 2013 reporting survey period. 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 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.3944	
130 ESOL	(.3944)	.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, 2014

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Pinemount Elementary School (#0291) (Continued)

14. [Ref. 29171] 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 a course that also required an endorsement in PK Disabilities. We also noted that the parents of the ESE student were not notified of the teacher's out-of-field status. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

Shining Star Academy of Arts (#0400) Charter School

15. [Ref. 40001] The file for one ESE student in the February 2014 reporting survey period did not contain an IEP that covered that survey period. We noted that the file contained an IEP written on February 5, 2013, that expired prior to the reporting survey period and a subsequent IEP written on May 9, 2014, that was written after the reporting survey period. We propose the following adjustment:

101 Basic K-3	.5328	
111 Grades K-3 with ESE Services	(.5328)	.0000
		.0000

Columbia Virtual Franchise (#7004)

16. [Ref. 700401] The course schedules for three virtual education students (two students were in our Basic test and one student was in our Basic with ESE Services test) were incorrectly reported. The students were reported for a one credit course but only completed a half-credit course. We propose the following 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 PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2014

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Columbia Virtual Franchise (#7004)</u> (Continued)	
103 Basic 9-12	(.1342)
113 Grades 9-12 with ESE Services	(.0290)
	(.1632)
	(.1632)
<u>Columbia Virtual Instruction Program (District Provided) (#7023)</u>	
<p>17. [Ref. 702370] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught courses that required certification in Art and Earth - Space Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the students are already reported in Basic Programs, we are presenting this disclosure Finding with no proposed adjustment.</u></p>	
	.0000
<p>18. [Ref. 702301] <u>One virtual education student in sixth grade was not eligible to be enrolled in a virtual education program. The student was home schooled during the prior school year and, although the student was in a full-time virtual education program, the student was not enrolled in grade levels two through five. We also noted that, while the student was the dependent child of a parent who was a member in the United States Armed Forces, the parent was not permanently stationed in Florida, nor did the family reside in Florida during the 2013-14 school year. We propose the following adjustment:</u></p>	
102 Basic 4-8	(1.0000)
	(1.0000)
Proposed Net Adjustment	<u>(2.7033)</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, 2014

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESE Support Levels 4 and 5; (2) IEPs are timely prepared, signed by the required participants, and retained in the students' files; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored; (4) parents are timely notified of their child's ESOL placement; (5) IEPs for students enrolled in the Hospital and Homebound Program authorize specific amounts of homebound instruction per week and that the students' reported instructional time is supported by a complete and signed contact log; (6) the course schedules for students who are served intermittently in the Hospital and Homebound Program reflect the students' on-campus portion of their instructional time in accordance to the level of services provided while in school and not based on their enrollment in the Hospital and Homebound Program; (7) students reported in ESOL have adequate documentation to support the students' ESOL placements; (8) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial three-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but no later than each student's ESOL anniversary dates; (9) course schedules for virtual education students are reported for the correct amount based on the credit being earned; (10) students are appropriately deemed eligible to be reported in virtual education programs prior to their enrollment and subsequent reporting; (11) teachers are either properly certified or, if out of field, are timely approved by the School Board to teach out of field; (12) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; and (13) 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.

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, 2014

REGULATORY CITATIONS

Reporting

- Section 1007.271(21), FSDual Enrollment Programs
- Section 1011.60, FSMinimum Requirements of the Florida Education Finance Program
- Section 1011.61, FSDefinitions
- Section 1011.62, FSFunds for Operation of Schools
- Rule 6A-1.0451, FACFlorida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, FACMaintaining Auditable FTE Records
- FTE General Instructions 2013-14*

Attendance

- Section 1003.23, FSAttendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), FACPupil Attendance Records
- Rule 6A-1.04513, FACMaintaining Auditable FTE Records
- FTE General Instructions 2013-14*
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

English for Speakers of Other Languages (ESOL)

- Section 1003.56, FSEnglish Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FSEducation for Speakers of Other Languages
- Rule 6A-6.0901, FACDefinitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FACRequirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners
- Rule 6A-6.09021, FACAnnual English Language Proficiency Assessment for English Language Learners (ELLs)
- Rule 6A-6.09022, FACExtension of Services in English for Speakers of Other Languages (ESOL) Program
- Rule 6A-6.0903, FACRequirements for Exiting English Language Learners from the English for Speakers of Other Languages Program
- Rule 6A-6.09031, FACPost Reclassification of English Language Learners (ELLs)
- Rule 6A-6.0904, FACEqual Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

- Rule 6A-1.044(6)(c), FACPupil Attendance 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, 2014

REGULATORY CITATIONS (Continued)

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 2013-14

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 Individualized Family Support Plans for Children with
Disabilities Ages Birth Through Five Years
Rule 6A-6.0312, FAC Course Modifications for Exceptional Students
Rule 6A-6.0331, FAC General Education Intervention Procedures, Evaluation, Determination
of Eligibility, Reevaluation and the Provision of Exceptional Student
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
Rule 6A-6.0361, FAC Contractual Agreement with Nonpublic Schools and Residential Facilities
Matrix of Services Handbook (2012 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.

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, 2014

REGULATORY CITATIONS (Continued)

Virtual Education

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

Charter Schools

- Section 1002.33, FS Charter Schools

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, 2014

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, 2014, State funding through FEFP was provided to the District for 14 District schools other than charter schools, 2 charter schools, 2 District cost centers, and 3 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 10,052.72 unweighted FTE as recalibrated that included 528.50 unweighted FTE as recalibrated for charter school students and received approximately \$42.9 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, including charter schools, 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, 2014

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. For brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for FTE reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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, 2014

NOTE A - SUMMARY (Continued)

5. 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.

6. FTE Reporting Survey Periods

FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of FTE membership for a period of one week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

7. 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.

8. 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

Continues On Next Page.

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, 2014

NOTE A - SUMMARY (Continued)

- Chapter 1007, FSArticulation and Access
- Chapter 1010, FSFinancial Matters
- Chapter 1011, FSPlanning and Budgeting
- Chapter 1012, FSPersonnel
- Chapter 6A-1, FACFinance and Administration
- Chapter 6A-4, FACCertification
- Chapter 6A-6, FACSpecial Programs I

NOTE B - TESTING

Our examination procedures provided for the selection of tests of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing 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 selected for testing:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Columbia High School	1 through 5
2. Fort White High School	6 through 9
3. Niblack Elementary School	10
4. Columbia City Elementary School	11 and 12
5. Pinemount Elementary School	13 and 14
6. Shining Star Academy of Arts*	15
7. Columbia Virtual Instruction Program	NA
8. Columbia Virtual Franchise	16
9. Columbia Virtual Instruction Program (District Provided)	17 and 18

* Charter School



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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 July 30, 2014, 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, 2014. 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 2013-14* 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.

In our opinion, management's assertion that the Columbia County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. 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 impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

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

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

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
Tallahassee, Florida
April 22, 2015

SCHEDULE F

Columbia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, TEST SELECTION, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2014

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 tested students for the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (172) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (8,924) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	5
IDEA – PK through Grade 12, Weighted	505
All Other FEFP Transportation Eligible Students	<u>8,414</u>
Total	<u>8,924</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, TEST SELECTION, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2014

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u> Proposed Net <u>Adjustment</u>	<u>Students</u> Proposed Net With <u>Exceptions</u> <u>Adjustment</u>	
We noted that the reported number of buses in operation was overstated.	(1)		
We tested 268 of the 8,924 students reported as being transported by the District.		17	(17)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 168 students.	-	<u>168</u>	<u>(136)</u>
Total	<u>(1)</u>	<u>185</u>	<u>(153)</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, 2014

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 2013-14* 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, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 36.

**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 period. Our detailed tests involved verification of the specific ridership categories reported for students tested from the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student tested twice (i.e., once for the October 2013 reported survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The reported number of buses in operation was understated in the July 2013 reporting survey period and overstated in both the October 2013 and February 2014 reporting survey periods, as follows:
 - a. The bus drivers' reports for two buses (involving 2 students) in the July 2013 reporting survey period were missing and could not be located. We also noted that the three buses used to transport students to non-residential DJJ summer school programs were not included but should have been with the survey's results (involving 16 students).

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, 2014

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

- b. One bus number identified in the October 2013 and February 2014 reporting survey periods was included in the total count of buses in operation; however, this bus number was not an actual bus used to transport students. The bus (labeled # SUB) was used as a placeholder to record and report students in the Gifted Program who were transported from one school center to another but the students actually rode other reported buses. (See Finding No. 3 for the net effect of these students.)

We propose the following adjustment:

a. July 2013 Survey

Number of Buses in Operation 1

12 Days in Term

All Other FEFP Eligible Students 14 14

b. October 2014 Survey

Number of Buses in Operation (1)

February 2014 Survey

Number of Buses in Operation (1)

(1)

- 2. [Ref. 52] Our general tests disclosed that 32 PK students (16 students in the October 2013 reporting survey period and 16 students in the February 2014 reporting survey period) were incorrectly reported for State transportation funding. The students were not IDEA students and were not enrolled in a Teenage Parent Program; consequently, they were not eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey

90 Days in Term

All Other FEFP Eligible Students (16)

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, 2014

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>February 2014 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(16)	(32)
<p>3. [Ref. 53] <u>Our general tests disclosed that 118 students enrolled in the Gifted ESE Program (53 students in the October 2013 reporting survey period and 65 students in the February 2014 reporting survey period) were incorrectly reported in the All Other FEFP Transportation Funding - Eligible Students ridership category. The students were transported from one school center to another to receive Gifted educational services; however, according to the <i>Student Transportation General Instructions 2013-14</i>, transportation from one school center to another includes PK through 12 grade students with disabilities but does not include students who are transported for Gifted educational services. We propose the following adjustments:</u></p>		
<u>October 2013 Survey</u>		
<u>18 Days in Term</u>		
All Other FEFP Eligible Students	(53)	
<u>February 2014 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(65)	(118)
<p>4. [Ref. 54] <u>The reported ridership of two students in our test was not adequately supported. The bus drivers' reports indicated that the students were not transported during the 11-day survey window. We also noted that one of the students lived less than two miles from school and the student's IEP did not authorize transportation services. We propose the following adjustments:</u></p>		
<u>October 2013 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	

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, 2014

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>February 2014 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(2)
5. [Ref. 55] <u>One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category. The student was the child of a parent who was not enrolled in a Teenage Parent Program and was not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:</u>		
<u>February 2014 Survey</u>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	(1)
6. [Ref. 56] <u>One PK student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student was not an IDEA student and was not otherwise eligible for State transportation funding. We propose the following adjustment:</u>		
<u>October 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	(1)
7. [Ref. 57/58] <u>Thirteen students in our test (Ref. 57 – 2 students and Ref. 58 - 11 students) were incorrectly reported in the All Other FEFP Transportation Funding - Eligible Students ridership category. The students lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>		
<u>Ref. 57</u>		
<u>October 2013 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	

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, 2014

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>February 2014 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(2)
<u>Ref. 58</u>		
<u>October 2013 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(5)	
<u>February 2014 Survey</u>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(6)	(11)
Proposed Net Adjustment		<u>(153)</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, 2014

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately accounted for and reflect actual buses used to transport students; (2) bus driver reports are maintained to support all reported ridership; (3) transported students are reported in the correct ridership category and have documentation to support that reporting; (4) only those students who are recorded on a bus driver's report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (5) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding and proper documentation is maintained to support this reporting; (6) the distance from home to school is verified prior to students being reported for State transportation funding; and (7) only those students that are eligible for transportation from one school center to another are reported and proper documentation is maintained to support this reporting.

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

- Section 1002.33, FS Charter Schools
Chapter 1006, Part I, E., FS Transportation of Public K-12 Students
Section 1011.68, FS Funds for Student Transportation
Chapter 6A-3, FAC Transportation
Student Transportation General Instructions 2013-14

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, 2014

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, 2014, the District received approximately \$2 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2013	9	45
October 2013	78	4,395
February 2014	79	4,441
June 2014	<u>6</u>	<u>43</u>
Total	<u>172</u>	<u>8,924</u>

3. Statutes and Rules

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

- Section 1002.33, FSCharter Schools
- 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, 2014

NOTE B – TESTING

Our examination procedures provided for the selection of tests 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, 2014. Our testing 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

SUPERINTENDENT
TERRY L. HUDDLESTON

ASSISTANT SUPERINTENDENTS
ALEX L. CARSWELL, JR.
NARRAGANSETT M. SMITH



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MEMBERS OF THE BOARD

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STEPHANIE FINNELL
DANNY GREEN
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STEVE NELSON

April 22, 2015

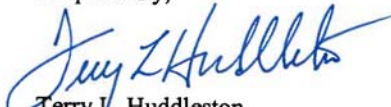
David W. Martin, CPA
Auditor General
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

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 School District for the fiscal year that ended June 30, 2014. 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. Thank you for your patience and consideration in these matters.

Respectfully,


Terry L. Huddleston
Superintendent

/mcs

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