

**COLUMBIA COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2022-23 fiscal year, Alex Carswell served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Narragansett Smith, Chair through 11-21-22	1
Dana Brady-Giddens, Chair from 11-22-22	2
Cherie Hill from 8-1-22, <sup>a</sup> Vice Chair from 11-22-22	3
Keith Hudson, Vice Chair through 11-21-22	4
Hunter Peeler from 11-22-22	5
Stephanie K. Johns through 11-21-22	5

<sup>a</sup> Position vacant 7-1-22, through 7-31-22.

The team leader was Gail S. Collier, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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**COLUMBIA COUNTY DISTRICT SCHOOL BOARD**  
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**COLUMBIA COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

DEUSS	Date Entered United States School
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

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## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), the Columbia County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2023.

Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 9 of the 20 students in our ESOL test. None of the 20 students in our ESOL test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 11 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled .0000 but has a potential impact on the District's weighted FTE of negative 2.9548 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 27 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$13,555 (negative 2.9548 times \$4,587.40), all of which is applicable to District schools other than charter schools.

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

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

## THE DISTRICT

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

State Board of Education (SBE). The geographic boundaries of the District are those of 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. The District had 14 schools<sup>1</sup> other than charter schools, 1 charter school, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$56.9 million was provided through the FEFP to the District for the District-reported 10,244.58 unweighted FTE as recalibrated, which included 749.60 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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### **FTE Student Enrollment**

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

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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, and FTE

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<sup>1</sup> Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>2</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to Family Empowerment Scholarship Programs.

## **Student Transportation**

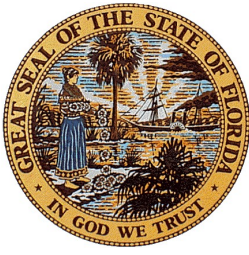
Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$2.4 million for student transportation as part of the State funding through the FEFP.

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<sup>2</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Columbia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. 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 2022-23* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

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

## **Opinion**

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, the Columbia County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance

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

with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
December 18, 2024

# SCHEDULE A

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

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTES A3., A4., and A5.) For the fiscal year ended June 30, 2023, the Columbia County District School Board (District) reported to the DOE 10,244.58 unweighted FTE as recalibrated, which included 749.60 unweighted FTE as recalibrated for charter schools, at 14 District schools other than charter schools, 1 charter school, 2 cost centers, and 2 virtual education cost centers.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2023. (See NOTE B.) The population of schools (19) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (4,739) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 9 of the 20 students in our ESOL test.<sup>4</sup> None of the 20 students in our ESOL test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	18	7	3,847	85	-	7,751.4900	67.8834	9.2610
Basic with ESE Services	19	7	812	47	-	1,898.1300	39.5724	.0000
ESOL	11	4	45	20	9	70.8200	14.5583	(6.1952)
ESE Support Levels 4 and 5	15	5	35	34	-	71.0900	25.2777	(.7794)
Career Education 9-12	6	-	-	-	-	453.0500	.0000	(2.2864)
All Programs	19	7	<u>4,739</u>	<u>186</u>	<u>9</u>	<u>10,244.5800</u>	<u>147.2918</u>	<u>.0000</u>

### Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (127, of which 119 are applicable to District schools other than charter schools and 8 are applicable to charter schools) consisted of the total number of teachers at schools in our test

<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 3, 4, 6, 7, 8, and 9 on *SCHEDULE D*.

who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 52 and found exceptions for 3 teachers. Three (6 percent) of the 52 teachers in our test taught at charter schools and none of the 3 teachers with exceptions taught at charter schools.

### **Proposed Adjustments**

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

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

## SCHEDULE B

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

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	3.2232	1.126	3.6293
102 Basic 4-8	3.1802	1.000	3.1802
103 Basic 9-12	2.8576	.999	2.8547
130 ESOL	(6.1952)	1.206	(7.4714)
254 ESE Support Level 4	(.7794)	3.674	(2.8635)
300 Career Education 9-12	<u>(2.2864)</u>	.999	<u>(2.2841)</u>
Total	<u>.0000</u>		<u>(2.9548)</u>

<sup>1</sup> See NOTE A7.

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

<sup>3</sup> Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

# SCHEDULE C

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments<sup>1</sup></u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0121</u>	<u>#0123</u>	
101 Basic K-3	.....	3.2232	.....	3.2232
102 Basic 4-8	1.2380	.8058	.3570	2.4008
103 Basic 9-12	.....	.....	2.8576	2.8576
130 ESOL	(1.2380)	(4.0290)	(.9282)	(6.1952)
254 ESE Support Level 4	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	(2.2864)	(2.2864)
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> <sup>1</sup>	
		<u>#0261</u>	<u>Total</u>
101 Basic K-3	3.2232	.....	3.2232
102 Basic 4-8	2.4008	.7794	3.1802
103 Basic 9-12	2.8576	.....	2.8576
130 ESOL	(6.1952)	.....	(6.1952)
254 ESE Support Level 4	.0000	(.7794)	(.7794)
300 Career Education 9-12	<u>(2.2864)</u>	.....	<u>(2.2864)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)



# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Columbia County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2022-23* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

### Findings

**Proposed Net  
Adjustments  
(Unweighted FTE)**

*Our examination included the July and October 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 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.*

### Richardson Sixth Grade Academy (#0031)

1. [Ref. 3101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment. .0000
2. [Ref. 3171] For one teacher, the students’ parents were not notified of the teacher’s out-of-field status in ESOL. Since the students were adjusted in Finding Nos. 3 (Ref. 3102) and 4 (Ref. 3103), we present this disclosure finding with no proposed adjustment. .0000
3. [Ref. 3102] One ELL Student was incorrectly reported in the ESOL Program. The student met the criteria to exit the ESOL Program based on scores received on the Spring 2022 Access for ELLs 2.0 and Florida Standards Assessment in English Language (*Finding Continues on Next Page*)

**Findings**

**Richardson Sixth Grade Academy (#0031)** (Continued)

Arts; however, an ELL Committee had not convened by October 1 to document at least two of the five required criteria to consider the student’s continued ESOL placement. The student’s file did not include an updated *ELL Student Plan* and documentation of post classification monitoring indicated that the student had exited the program before the reporting survey. We propose the following adjustment:

102 Basic 4-8	.6190	
130 ESOL	<u>(.6190)</u>	.0000

4. [Ref. 3103] The course schedule included with one ELL student’s *ELL Student Plan* was not dated; consequently, we were unable to determine if the course schedule had been timely prepared. We propose the following adjustment:

102 Basic 4-8	.6190	
130 ESOL	<u>(.6190)</u>	<u>.0000</u>
		<u>.0000</u>

**Fort White Elementary School (#0121)**

5. [Ref. 12104] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

6. [Ref. 12102] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8058	
130 ESOL	<u>(.8058)</u>	.0000

7. [Ref. 12103] School records did not evidence that the parents of four ELL students were notified of the students’ ESOL placements. We propose the following adjustment:

101 Basic K-3	3.2232	
130 ESOL	<u>(3.2232)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

8. [Ref. 12301] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	.0000

9. [Ref. 12302] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3570	
130 ESOL	<u>(.3570)</u>	.0000

10. [Ref. 12372] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Art, English, and ESE but taught Digital Design courses that required certification in Business Education. In addition, we noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	2.2864	
300 Career Education 9-12	<u>(2.2864)</u>	<u>.0000</u>
		<u>.0000</u>

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

11. [Ref. 26171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in PK Primary Education and Mentally Handicapped but taught Access Language Arts, Math, Science and Social Science which required additional certification in Elementary Education. In addition, we noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.7794	
254 ESE Support Level 4	<u>(.7794)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net Adjustment** **.0000**

# SCHEDULE E

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

### FINDING CAUSES AND RECOMMENDATIONS

Columbia County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) staff turnover (Finding 1); (2) oversights on the part of school staff (Findings 2, 3, 4, 6, 7, 8, 10, and 11); and (3) miscommunication (Findings 5 and 9).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (3) student course schedules attached to *ELL Student Plans* are timely prepared, document the date printed, and are retained in the students' files; (4) parents are timely notified of their child's ESOL placement; (5) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; and (6) teachers are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

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

### REGULATORY CITATIONS

#### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

*FTE General Instructions 2022-23*

#### **Attendance**

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

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

*FTE General Instructions 2022-23*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

## **ESOL**

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

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

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

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

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

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

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

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

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

## **Career Education On-The-Job Attendance**

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

## **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2022-23*

## **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

## **Teacher Certification**

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

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

### **Virtual Education**

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

### **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Columbia County District School Board (District), the FEFP, the FTE, and related areas is provided below.

## **1. The District**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Columbia County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of 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. The District had 14 schools other than charter schools, 1 charter school, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$56.9 million was provided through the FEFP to the District for the District-reported 10,244.58 unweighted FTE as recalibrated, which included 749.60 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## **2. FEFP**

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

## **3. FTE Student Enrollment**

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

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

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

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

#### **5. Calculation of FEFP Funds**

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

#### **6. FTE Reporting Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.



## 7. Educational Programs

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

## 8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

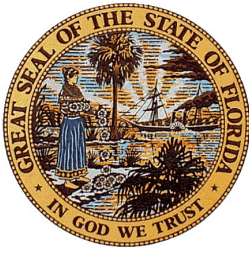
<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Richardson Sixth Grade Academy	1 through 4
2. Eastside Elementary School	NA
3. Fort White Elementary School	5 through 7
4. Fort White High School	8 through 10
5. Columbia City Elementary School	11
6. Belmont Academy*	NA
7. Columbia Virtual Instruction (District Provided)	NA

\* Charter School

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Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Columbia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2022-23 (Appendix G)* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with

State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

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

## **Opinion**

In our opinion, the Columbia County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>5</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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<sup>5</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

## Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
December 18, 2024

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Columbia County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2023. (See NOTE B.) The population of vehicles (126) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (7,698) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	429
All Other FEFP Eligible Students	<u>7,269</u>
Total	<u>7,698</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 in our error-rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 246 of the 7,698 students reported as being transported by the District.	23	(21)
In conjunction with our general tests of student transportation we identified certain issues related to 6 additional students.	<u>6</u>	<u>(6)</u>
<b>Totals</b>	<u>29</u>	<u>(27)</u>

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

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

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Columbia County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2022-23 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

**Students  
Transported  
Proposed Net  
Adjustments**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the October 2022 reporting survey period and the February and June 2023 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 52] Fifteen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2022 Survey**

84 Days in Term

All Other FEFP Eligible Students (5)

**February 2023 Survey**

90 Days in Term

All Other FEFP Eligible Students (10) (15)

2. [Ref. 53] Our general review of transportation records disclosed that the ridership of eight students (four students in our test) were not properly supported for State transportation funding. Specifically, the ridership date marked for the students was after the date on which the bus driver signed the report and attested to the accuracy of the  
*(Finding Continues on Next Page)*



**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

ridership. We also noted that the IEP for one student did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category. We propose the following adjustments:

**February 2023 Survey**

90 Days in Term

All Other FEFP Eligible Students (3)

**June 2023 Survey**

16 Days in Term

IDEA - PK through Grade 12, Weighted (5) (8)

3. [Ref. 54] Our general tests disclosed that three students (one student in our test) were either not marked as riding the bus (two students) or not listed on the supporting bus driver’s report (one student). We propose the following adjustments:

**October 2022 Survey**

84 Days in Term

All Other FEFP Eligible Students (1)

**February 2023 Survey**

90 Days in Term

All Other FEFP Eligible Students (1)

**June 2023 Survey**

16 Days in Term

All Other FEFP Eligible Students (1) (3)

4. [Ref. 55] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that these students were otherwise eligible for reporting in the All Other Eligible Students ridership category. We propose the following adjustment:

**June 2023 Survey**

16 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students 2 0

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

5. [Ref. 56] One student in our test was incorrectly reported in the June 2023 reporting survey period. There was no documentation to support that the student was enrolled in an ESY Program or in a nonresidential DJJ Program to support the student's reporting in a summer program. We propose the following adjustment:

**June 2023 Survey**

**16 Days in Term**

IDEA - PK through Grade 12, Weighted

**(1)**

**(1)**

**Proposed Net Adjustment**

**(27)**

# SCHEDULE H

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## FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### FINDING CAUSES AND RECOMMENDATIONS

Columbia County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to oversights on the part of transportation staff.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (2) bus reports are signed and dated at the end of the survey period, after all students have been reported; (3) only those students who are in membership during the survey week and are documented as having been transported to FEFP eligible programs at least 1 day during the 11-day reporting survey window are reported for State transportation funding; (4) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, as indicated on each student's IEP; and (5) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys.

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

### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*  
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*  
Section 1011.68, Florida Statutes, *Funds for Student Transportation*  
SBE Rules, Chapter 6A-3, FAC, *Transportation*  
*FTE General Instructions 2022-23 (Appendix G)*

# NOTES TO SCHEDULES

## NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Columbia County District School Board (District) student transportation and related areas is provided below.

### 1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

### 2. Transportation in Columbia County

For the fiscal year ended June 30, 2023, the District received \$2.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2022	59	3,822	103
February 2023	59	3,817	103
June 2023	<u>8</u>	<u>59</u>	<u>-</u>
Totals	<u>126</u>	<u>7,698</u>	<u>206</u>

### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

## NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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**Columbia County Schools  
Office of the Superintendent**

372 West Duval Street  
Lake City, Florida 32055-3990  
(386) 755-8003  
Coueyk1@columbiak12.com  
www.columbiak12.com

**SUPERINTENDENT**

KEITH COUEY

**ASSISTANT SUPERINTENDENTS**

HOPE JERNIGAN  
TODD WIDERGREN

**MEMBERS OF THE BOARD**

DANA BRADY-GIDDENS  
CHERIE HILL  
KEITH HUDSON  
HUNTER PEELER  
NARRAGANSETT SMITH

December 17, 2024

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Room 476A  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Attn: Jacqueline Bell

Dear Ms. Norman:

Our review of the Preliminary and Tentative Draft Report of Full Time Equivalent (FTE) Student Enrollment and Student Transportation is complete. The finding and recommendations have been noted and researched by district personnel. Please accept this response as an indication of the Columbia County School District's effort to take the recommended steps for improving our reporting and recordkeeping procedures.

**FTE Students:**

In accordance with the recommendation of the Auditor General, the Columbia County School District will continue to improve its efforts to: (1) Retain substitute teacher attendance records, (2) notify parents of out-of-field status of teachers (3) dismiss students when test scores permit for ESOL services, (4) maintain accurate records of prior ESOL services, (5) convene an ELL committee within 30 school days prior to the DEUSS (6) notify parents of ESOL placements, (7) ensure teachers are properly certified, or if out of field, parents are notified.

**Student Transportation:**

In accordance with the recommendation of the Auditor General, the Columbia County School District will continue to improve its internal processes to correct current findings and to mitigate future ones: (1) ensure students that are less than 2 miles from the school site are coded as such, (2) drivers do not sign before the last day of the ridership window, (3) ensure drivers accidently record

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ridership/attendance during the week, (4) paper work for students with IEP for weighted ridership category is complete, (5) ESY paperwork to document transportation is complete.

Please be assured that the district will continue to work with schools to ensure that students files conform to all rules and regulations of the Florida Education Finance Program. We appreciate working with your audit staff and the opportunity to respond to these findings. Please contact the Columbia County School District if you require any further clarification.

Sincerely,



Keith Couey  
Superintendent of Schools

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